

# 2019 PROPOSED BUDGET

## BOONE COUNTY MISSOURI



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To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the fiscal year 2019 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus other financing sources and appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

## **Organizational Structure and Its Impact on Planning Processes and Long-term Goals**

Boone County's statutory elective form of government differs significantly from a charter form of government or a council-city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year.

Within this form of government, independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws within resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.) The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. All county property, however, is controlled and managed by the County Commission.

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials share a commitment to the commonly-understood purpose of county government to provide responsive, efficient, and ethical government services for the people of Boone County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County;
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies; and

- Equipping employees with technology and other resources necessary for public services and providing reasonable and competitive compensation and benefits.

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through established internal processes. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are standing committees which provide an organizational mechanism for policy review and development as well as consensus-building regarding specific goals, objectives, and budget priorities. Committee membership is comprised of elected officials and appointed department directors and committee recommendations are subject to County Commission approval.

## **Local Economic Conditions and Assumptions**

The local economy reflects a mix of retail, education, service and medical industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, local hospitals (University Hospital and Clinics, Boone Hospital, Veterans Hospital), the City of Columbia, Veterans United Home Loans, Shelter Insurance Company, State Farm Insurance Company, and MBS Textbook Exchange.

The County's unemployment rate of 1.9% compares favorably to the state and federal rates of 3.2% and 3.7%, respectively (published rates as of September 2018). With a population of approximately 178,000, Boone County is seventh largest of Missouri's 114 counties. Boone County's population has grown more than 15% over the past decade; this compares to 3.4% population growth for the state as a whole for the same time period.

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low and stable. This budget assumes that low inflation will continue.

State funding reductions and legislative changes over the past decade have resulted in revenue reductions. The state has reduced statutory reimbursements for prisoner per diem, juvenile detention per diem, Public Administrator personnel, and reimbursement for property assessment activities. This budget assumes continuation of these reductions, but it assumes no further reductions. County officials, however, continue to closely monitor the state's appropriation process.

The County is significantly dependent on locally-enacted sales tax levies to finance local services, with approximately 70% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of greater concern, however, is the on-going erosion of this tax base resulting from the growth in untaxed remote retail sales, including e-commerce sales. Expected annual growth in local sales tax revenue has flattened to near-zero for the foreseeable future.

## **2019 Budgetary Issues and Solutions**

The County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities; however, these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and

the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals tend to impact budget development more so than entity-wide goals.

In evaluating and prioritizing the various needs identified through the budget process, *highest priority is given to statutory county governmental functions* which include:

- Law enforcement, Corrections, and Prosecution
- Operation of the Circuit Court, Juvenile Office, and the Juvenile Detention Center
- General Government functions which includes public records, property assessment and mapping, property tax administration, voter registration, elections, budget and finance, and treasury management
- Public Health, Planning & Zoning, and Code Enforcement
- Transportation infrastructure maintenance and traffic services
- Children's Services (voter approved in November 2012)
- Public Safety 911 and Emergency Management (voter approved in April 2013)

Over the years, the County Commission has authorized additional services beyond those identified above such as animal control services, on-site waste water management, community/civic services, and economic development; however, the overwhelming majority of county spending is directed toward statutory services.

**The following priorities have shaped the 2019 budget:**

1. Maintain fiscal stability within the County's major operating funds
2. Maintain competitive salaries and benefits for the County's workforce
3. Provide additional staffing for Boone County Joint Communications (BCJC), Boone County Auditor's Office, and the Community Services Department; provide funding to establish a new division within with Sheriff's Department (restructuring).
4. Provide routine replacement of equipment, vehicles, and technology; provide funding to replace the County's financial software (ERP- Enterprise Resource Planning software; re-budgeted from fiscal year 2018)
5. Provide funding to replace election equipment
6. Provide routine maintenance and preservation of the County's transportation network

**Priority #1--Fiscal Stability:** The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children's Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising approximately 50% in the General Fund; 80% in the Road and Bridge Fund; and 100% for the Law Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund. Across all funds combined, sales tax accounts for approximately 70% of total revenue.

**Budgetary Impact—** The fiscal year 2018 budget was amended to reflect \$1.8 million in Community Development Block Grant (CDBG) monies for infrastructure improvements associated with the American Outdoor Brands facility construction

project (Road and Bridge Fund). This “one-time” grant revenue has been removed from the fiscal year 2019 budget, which gives the appearance that intergovernmental revenue has declined by \$1.8 million, but this reduction is expected and is accompanied by a similar reduction in expenditures. The fiscal year 2019 budget assumes 0.25% growth in sales tax revenue and 1% overall revenue growth from all operating revenues combined (excluding the budgetary impact attributable to the decline in the CDBG monies noted above). The budget reflects controlled growth of expenditures and careful use of non-recurring fund balance resources. Within the County’s major funds, the planned use of fund balance is associated with non-routine and non-recurring expenditures. On-going (recurring) expenditures are aligned with recurring revenues to ensure long-term fiscal stability.

Within the General Fund, fund balances have increased over the past several years due to favorable spending variances, largely associated with high employee vacancies in Sheriff, Corrections, and the Circuit Court. Planned use of these fund balance resources within the fiscal year 2019 budget includes approximately \$1.6 million for replacement ERP software and implementation, \$850,000 for an emergency appropriation, \$720,000 for replacement election equipment and related warehouse configuration costs, funding for long-range planning, record scanning, and various equipment and vehicle replacement.

Within the Law Enforcement Services Fund, planned use of fund balance is associated with vehicle and other equipment replacements.

Within the Community Children’s Services Fund, resources accumulated during 2013 and 2014 as funding policies were being developed by the commission-appointed Boone County Children’s Services Board (BCCSB). Additional resources accumulated during successive years as contract utilization fell below expected levels. These accumulated resources are available for appropriation which results in the annual budget exceeding annual revenue on a temporary basis.

Fund balances in the County’s major funds at the end of fiscal year 2019 are budgeted to exceed the minimum level established by policy. For further analysis and explanation of the County’s various fund balances, refer to the Fund Balance section within this Budget Message.

## **Priority #2--*Maintain competitive salaries and benefits for the County's***

**workforce:** The County self-insures employee health and dental benefits and there are no significant changes to employer-paid premiums or to employee-paid dependent premiums.

The County reviews its salary range table in odd-numbered years to ensure that the County maintains competitive rates of pay. In response to this bi-annual review, the 2019 budget reflects a 1% increase to the minimum and maximum pay rates reflected on the County’s range table.

County employees receive pension benefits under the state-wide County Employee Retirement Fund (CERF) which began in 1994. Initially, County employees were required to contribute 2%; later the mandatory contribution was increased to 6%. Counties are permitted to pay up to 4% of the employee contribution on behalf of employees subject to the 6% contribution requirement; however, Boone County has not appropriated funds for this purpose in the past. The 2019 budget includes funding for the County to pay 2% of the employees’ mandatory 6% contribution. The resulting 4% employee-paid contribution

will be more consistent with other government employers which will enhance the County's ability to recruit and retain employees.

The 2019 budget includes funding for salary increases, which are awarded at the discretion of each administrative authority and are intended to reward performance and address wage compression issues.

**Budgetary Impact**—The budgetary amounts associated with the salary and benefit items outlined above includes the following:

- **A 1% adjustment to the County's range table:** on-going budgetary increase of approximately \$65,000 all funds combined (\$46,000 General Fund).
- **County-paid 2% CERF pension contribution:** on-going budgetary increase of approximately \$345,500 all funds combined (\$202,000 General Fund).
- **Salary increases:** on-going budgetary increase of approximately \$276,000 all funds combined (\$150,000 General Fund).

**Priority #3--Increased Staffing Needs:** The budget includes funding to address staffing needs in the Boone County Joint Communications, the Boone County Sheriff's Department, the Auditor's Office, and the Community Services Department.

*Boone County Joint Communications:* The budget includes funding from the 911/Emergency Management Sales Tax Fund for 11 new FTEs for Boone County Joint Communications (BCJC). Currently, dispatching services for all law enforcement agencies are administered on a single dispatch channel. The additional staff will enable BCJC to consolidate the Sheriff's Department and smaller municipalities onto a separate channel from the Columbia Police Department. This is expected to significantly improve services to local law enforcement agencies.

*Boone County Sheriff's Department:* The budget includes General Fund appropriations to support internal restructuring within the Sheriff's Department. The new structure will establish a professional development division within the department that will be focused on hiring, retention, training, and certification. Four vacant positions have been permanently transferred from the Corrections division and reclassified to higher ranges; and, a part-time position has been added, the cost of which is partially off-set by eliminating other part-time hours elsewhere in the budget. The net increase is 0.36 FTE.

*Boone County Auditor's Office:* The budget includes funding from the General Fund for an additional Accountant position in the Auditor's Office. The additional staff is in response to workloads which have been significantly impacted by the additional financial and budgetary activities associated with the voter approved 911/Emergency Management sales tax and the Community Children's Services sales tax.

*Community Services Department:* The budget includes funding from the Community Children's Services Fund and the Community Health/Medical Fund for a data analyst position.

**Budgetary Impact**—The budgetary amounts associated with the FTE changes described above include the following:



- **Additional 11 benefitted staff positions for Boone County Joint Communications:** on-going budgetary increase of approximately \$593,000 with additional non-recurring start-up costs of approximately \$27,000. Funded from the 911/Emergency Management Sales Tax Fund.
- **Sheriff's Department re-structuring:** on-going budgetary increase of approximately \$24,000. Funded from the General Fund.
- **Additional benefitted position in Auditor's Office:** on-going budgetary increase of approximately \$55,000 with additional non-recurring start-up costs of approximately \$5,000. Funded from the General Fund.
- **Additional position for the Community Services Department:** on-going budgetary increase of approximately \$50,200 with additional non-recurring start-up costs of approximately \$6,300. Funding is split between Community Children's Services Fund and the Community Health/Medical Fund.

The following FTE positions were requested but not included in the Proposed Budget:

- Two (2) proactive Sheriff Deputies (a two-person unit): \$131,100 salary and benefits and \$19,000 equipment (General Fund); \$61,000 vehicle and related equipment (Law Enforcement Sales Tax Fund – Prop L)
- One (1) Human Resources Assistant: \$49,000 salary and benefits (General Fund)
- One (1) Stormwater Inspector: \$55,262 salary and benefits and \$2,370 start-up equipment (split 50/50 between the General Fund and the Road and Bridge Fund)

**Priority #4 and #5--Routine replacement of equipment, vehicles, and technology; replace election equipment:**

A significant project included in the fiscal year 2018 budget was the replacement of the County's internally developed software used for financial, budgetary, and payroll activities (Enterprise Resource Planning (ERP) software). The County expects to conclude the selection process in 2019, therefore the 2018 budgetary amounts have been re-appropriated.

The 2019 budget includes funding to replace the County's election equipment as well as routine replacement of computer and office equipment, machinery, and vehicles. In addition, the budget includes funding for improvements to the County's Emergency Communications Radio Network infrastructure.

**Budgetary Impact—** The fiscal year 2019 budget includes approximately \$7.2 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$2.8 million:** includes \$1.6 million for replacement ERP software; \$600,000 replacement election equipment and \$95,000 related warehouse configuration costs; and \$500,000 in new and replacement vehicles, equipment, and computer hardware/software.
- **Road and Bridge Fund--\$600,000:** includes funding for routine replacement of machinery and equipment.

- **Law Enforcement Services Fund--\$600,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$2.8 million:** includes \$2.2 million funding for radio network infrastructure improvement and \$300,000 to migrate 911 radio network operations to a new transmitter model. The remaining \$300,000 provides funding for additional emergency sirens and routine replacement of emergency sirens, generators, and radio network equipment.
- **Various non-major funds-- \$720,000:** includes \$600,000 funding for replacement election equipment (paired with the \$600,000 included in the General Fund) as well as funding for replacement of various vehicles, equipment, and technology for the Assessor's Office, the Collector's Office, the Recorder of Deeds, and the Circuit Court.

**Priority #6--Transportation Network Infrastructure:** Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 24% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges, and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed three times, with the current authorization expiring September 30, 2028. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$14.4 million in fiscal year 2019. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.5 million represents *net additional revenue* to the County.

The County is required to make statutory property tax distributions to the various cities located within the County and to the Centralia Special Road District (CSRD); in addition, the County voluntarily distributes a portion of the sales tax revenue to these entities each year.

**Budgetary Impact—** The fiscal year 2019 budget includes total appropriations of \$21.0 million in the Road and Bridge Fund allocated as follows:

- \$ 3.3 million – Distributions to cities and the Centralia Special Road District
- \$17.7 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement

equipment. The budget includes \$3.0 million in “one-time” funding for a subdivision concrete rehab/replacement project. Increasing the 2019 funding for this project allows the department to compress a multi-year project into a single year. This is expected to enhance bid competition as well as reduce disruption within the neighborhood. In addition, the budget also includes \$300,000 for large culvert replacement and an additional \$400,000 for bridge replacements.

## Budget Process and Calendar

The annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Pursuant to state law, Boone County is classified as a first class non-charter county; as such, the elected County Auditor serves as Budget Officer.

The process and deadlines set forth by statute are intended to provide a means for independently elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year; to ensure public access to the budget information; to ensure that public hearings are conducted; and to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

## Budget Summary Schedules

An aggregate comparison of the fiscal year 2018 and 2019 annual operating budgets (all funds combined) is shown below. The amounts shown below are *net of inter-fund transfers*.

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2018	2019	%	2018	2019	2018	2019
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 73,453,064	72,382,134	-1%	\$ 6,364,211	6,400,548	\$ 1,128	1,780
Other Financing Sources ( <i>net of interfund transfers</i> )	214,289	100,380		4,080	3,000	-	-
Planned Use of Fund Balance (net)	8,563,139	14,333,577		88,255	134,802	2,392	889
<b>Total Revenues &amp; Other Sources (<i>net of inter-fund transfers</i>)</b>	<b>\$ 82,230,492</b>	<b>86,816,091</b>	<b>6%</b>	<b>\$ 6,456,546</b>	<b>6,538,350</b>	<b>\$ 3,520</b>	<b>2,669</b>
<b>Total Expenditures &amp; Other Uses (<i>net of inter-fund transfers</i>)</b>	<b>\$ 82,230,492</b>	<b>86,816,091</b>	<b>6%</b>	<b>\$ 6,452,466</b>	<b>6,538,350</b>	<b>\$ 3,520</b>	<b>2,669</b>
 Projected Net Fund Balance as of December 31		<b>\$ 40,877,357</b>			<b>\$ 6,534,074</b>		<b>\$ 59,608</b>

The schedules presented on the following pages demonstrate the relationship between the County's various functional units and its overall financial structure. The following schedules are included:

**Budget Summary by Fund Type:** This schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar information is provided on an individual fund basis in the *Fund Statements* tab section of this document.

**Matrix of Expenditures and Financial Uses by Function and Class:** This matrix shows the relationship between functional areas and classification of expenditure.

**Expenditures by Functional Unit and Funding Source:** This schedule shows the relationship between budgetary amounts for each functional unit and the source of funding. This schedule demonstrates the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and a comparison to prior years is presented after the schedules.

## 2019 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
<b>FINANCIAL SOURCES:</b>					
<b>Revenues</b>					
Property Taxes	\$ 3,765,900	1,610,500	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,408,000	14,904,000	3,598,000	6,810,000	10,788,000
Franchise Taxes	160,000	-	-	-	-
Licenses and Permits	624,210	8,925	-	-	-
Intergovernmental	2,004,278	1,272,370	-	-	121,969
Charges for Services	4,032,019	36,405	500	-	750
Fines and Forfeitures	10,000	-	-	-	-
Interest	286,431	217,605	39,400	259,800	217,900
Hospital Lease	1,925,500	-	-	-	-
Other	1,978,578	25,800	-	-	-
<b>Total Revenues</b>	<b>29,194,916</b>	<b>18,075,605</b>	<b>3,637,900</b>	<b>7,069,800</b>	<b>11,128,619</b>
<b>Other Financing Sources</b>					
Transfer In from other funds	11,935	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,275	64,905	30,200	-	-
<b>Total Other Financing Sources</b>	<b>17,210</b>	<b>64,905</b>	<b>30,200</b>	<b>-</b>	<b>-</b>
<b>Planned Use of Fund Balance</b>	<b>4,128,962</b>	<b>2,817,148</b>	<b>355,840</b>	<b>4,015,894</b>	<b>589,848</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 33,341,088</b>	<b>20,957,658</b>	<b>4,023,940</b>	<b>11,085,694</b>	<b>11,718,467</b>
<b>FINANCIAL USES:</b>					
<b>Expenditures</b>					
Personal Services	\$ 18,207,947	4,188,451	2,722,501	283,952	5,002,183
Materials & Supplies	933,414	2,005,367	110,815	4,330	121,830
Dues Travel & Training	409,381	46,727	27,243	12,670	217,908
Utilities	570,016	109,074	60,547	4,092	422,336
Vehicle Expense	388,536	578,316	50	670	21,395
Equip & Bldg Maintenance	412,860	273,872	52,662	1,000	445,273
Contractual Services	3,235,822	12,060,855	340,033	10,137,303	873,543
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	100,000
Other	5,477,474	854,481	83,158	616,741	814,082
Fixed Assets (New & Replacement)	2,795,638	590,515	601,931	9,936	2,829,330
<b>Total Expenditures</b>	<b>33,281,088</b>	<b>20,957,658</b>	<b>4,023,940</b>	<b>11,085,694</b>	<b>10,847,880</b>
<b>Other Financing Uses</b>					
Transfer Out to other funds	60,000	-	-	-	870,587
Early Retirement of Long-Term Debt	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>870,587</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 33,341,088</b>	<b>20,957,658</b>	<b>4,023,940</b>	<b>11,085,694</b>	<b>11,718,467</b>
<b>FUND BALANCE:</b>					
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 17,914,103</b>	<b>16,334,425</b>	<b>2,611,352</b>	<b>10,255,702</b>	<b>17,866,460</b>
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(4,128,962)	(2,817,148)	(355,840)	(4,015,894)	(589,848)
<b>FUND BALANCE (GAAP), end of year</b>	<b>13,785,141</b>	<b>13,517,277</b>	<b>2,255,512</b>	<b>6,239,808</b>	<b>17,276,612</b>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(343,675)	(7,000,000)	(1,161,200)	-	(10,300,000)
<b>NET FUND BALANCE, end of year</b>	<b>\$ 13,441,466</b>	<b>6,517,277</b>	<b>1,094,312</b>	<b>6,239,808</b>	<b>6,976,612</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>40.39%</b>	<b>31.10%</b>	<b>27.20%</b>	<b>56.29%</b>	<b>64.31%</b>

\* Net Change = "Total Financial Sources" - "Total Financial Uses" - "Fund Balance Used for Operations"

(continued from previous page)

<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Private Purpose Trust Funds</b>	<b>Grand Total</b>
-	5,376,400	-	-	5,376,400
114,732	114,732	-	-	114,732
9,000	50,517,000	-	-	50,517,000
-	160,000	-	-	160,000
22,842	655,977	-	-	655,977
282,581	3,681,198	-	-	3,681,198
2,156,643	6,226,317	6,315,997	-	12,542,314
-	10,000	-	-	10,000
132,761	1,153,897	77,520	1,780	1,233,197
550,000	2,475,500	-	-	2,475,500
6,735	2,011,113	7,031	-	2,018,144
<b>3,275,294</b>	<b>72,382,134</b>	<b>6,400,548</b>	<b>1,780</b>	<b>78,784,462</b>
974,987	986,922	-	-	986,922
-	-	-	-	-
-	100,380	3,000	-	103,380
<b>974,987</b>	<b>1,087,302</b>	<b>3,000</b>	<b>-</b>	<b>1,090,302</b>
<b>2,425,885</b>	<b>14,333,577</b>	<b>134,802</b>	<b>889</b>	<b>14,469,268</b>
<b>6,676,166</b>	<b>87,803,013</b>	<b>6,538,350</b>	<b>2,669</b>	<b>94,344,032</b>
1,231,777	31,636,811	1,003,791	-	32,640,602
150,795	3,326,551	95,840	-	3,422,391
113,801	827,730	-	-	827,730
8,392	1,174,457	421,952	-	1,596,409
10,200	999,167	19,833	-	1,019,000
13,743	1,199,410	588,851	-	1,788,261
2,161,839	28,809,395	4,236,535	-	33,045,930
1,133,668	1,133,668	-	-	1,133,668
12,000	1,252,000	14,500	-	1,266,500
1,062,083	8,908,019	50,724	2,669	8,961,412
721,533	7,548,883	106,324	-	7,655,207
<b>6,619,831</b>	<b>86,816,091</b>	<b>6,538,350</b>	<b>2,669</b>	<b>93,357,110</b>
56,335	986,922	-	-	986,922
-	-	-	-	-
<b>56,335</b>	<b>986,922</b>	<b>-</b>	<b>-</b>	<b>986,922</b>
<b>6,676,166</b>	<b>87,803,013</b>	<b>6,538,350</b>	<b>2,669</b>	<b>94,344,032</b>
9,729,788	74,711,830	6,668,876	98,168	81,478,874
-	-	-	-	-
-	-	-	-	-
(2,425,885) *	(14,333,577) *	(134,802)	(889)	(14,469,268) *
<b>7,303,903</b>	<b>60,378,253</b>	<b>6,534,074</b>	<b>97,279</b>	<b>74,313,509</b>
<b>(696,021)</b>	<b>(19,500,896)</b>	<b>-</b>	<b>(37,671)</b>	<b>(19,538,567)</b>
<b>6,607,882</b>	<b>40,877,357</b>	<b>6,534,074</b>	<b>59,608</b>	<b>47,471,039</b>

## 2019 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense
General Government Operations	\$ 6,735,285	\$ 564,684	\$ 311,846	\$ 114,899	\$ 23,539
Public Safety & Judicial - Courts	2,141,533	183,999	71,245	136,384	15,525
Public Safety & Judicial - Sheriff/Corrections	9,061,277	381,834	106,507	336,557	305,378
Public Safety & Judicial - Prosecuting Attorney	2,748,018	38,740	43,339	23,075	7,084
Public Safety & Judicial - 911 & Emergency	5,002,183	121,830	217,908	422,336	21,395
Public Safety & Judicial - Other	473,315	6,338	2,750	15,994	24,000
Environment, Protective Inspection & Infrastructure	5,134,473	2,023,209	58,635	119,340	599,376
Community Health & Public Services	340,727	5,917	15,500	5,872	2,870
Other	-	-	-	-	-
Total	\$ 31,636,811	\$ 3,326,551	\$ 827,730	\$ 1,174,457	\$ 999,167

\* Includes land-line phones, cell phones, and data communications; also includes building utilities for those facilities housing a single office or department. Utilities for facilities housing multiple offices are accounted for in an internal service fund and reflected in the departmental cost as "Facilities Internal Service Charge", included in Other.

This matrix illustrates the relationship of expenditures by function to the various classifications of expenditure. From this matrix, the reader can understand the extent to which specific classifications of expenditures are significant to any given functional area. For instance, this matrix shows the extent to which personnel costs or fixed asset costs comprise a significant portion of the operating budget for a given functional area.

**Note:** Within this schedule and the previous schedule, costs associated with fixed assets used in operations (vehicles, equipment, etc.) are presented separately. In the schedule presented on the following page, the budgetary amounts for such assets are included in the totals presented for each department. Additional information regarding fixed assets is presented in the *Personnel and Fixed Asset Summaries* tab section of this document.

(continued from previous page)

<b>Equip &amp; Bldg Maintenance</b>	<b>Contractual Services</b>	<b>Debt Service (Principal &amp; Interest)</b>	<b>Emergency &amp; Other</b>	<b>Fixed Assets New/Replace</b>	<b>Total Expenditures</b>	<b>Other Financing Uses</b>	<b>Combined Total</b>
\$ 324,051	\$ 1,887,268	\$ -	\$ 2,862,704	\$ 3,384,075	<b>\$ 16,208,351</b>	\$ 60,000	\$ 16,268,351
58,780	894,305	-	1,232,138	55,300	<b>4,789,209</b>	-	4,789,209
85,204	984,320	-	1,342,780	670,199	<b>13,274,056</b>	40,000	13,314,056
4,971	31,635	-	248,683	6,517	<b>3,152,062</b>	16,335	3,168,397
445,273	873,543	-	914,082	2,829,330	<b>10,847,880</b>	870,587	11,718,467
921	380,614	-	91,167	-	<b>995,099</b>	-	995,099
278,710	12,101,260	-	1,255,098	592,950	<b>22,163,051</b>	-	22,163,051
1,500	11,656,450	-	2,049,227	10,512	<b>14,088,575</b>	-	14,088,575
-	-	1,133,668	164,140	-	<b>1,297,808</b>	-	1,297,808
<b>\$ 1,199,410</b>	<b>\$ 28,809,395</b>	<b>\$ 1,133,668</b>	<b>\$ 10,160,019</b>	<b>\$ 7,548,883</b>	<b>\$ 86,816,091</b>	<b>\$ 986,922</b>	<b>\$ 87,803,013</b>

The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial resources allocated to each department (or cost center) and the source of such funding.



# 2019 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Enforcement Services Fund	Children's Services Fund	Management Fund	Major Funds	Governmental Funds
General Government Operations								
1110	Auditor	\$ 565,186	-	-	-	-	-	565,186
1115	Human Resources	384,660	-	-	-	-	-	384,660
1118	Purchasing	314,224	-	-	-	-	-	314,224
1121	County Commission	576,320	-	-	-	-	-	576,320
1122	County Association Dues	49,775	-	-	-	-	-	49,775
1123	Emergency & Contingency	899,000	-	-	-	-	-	899,000
1125	Centralia Office	15,524	-	-	-	-	-	15,524
1126	County Counselor Office	422,951	-	-	-	-	-	422,951
1131	County Clerk	269,664	-	-	-	-	-	269,664
1132	Election and Registration	1,236,061	-	-	-	-	423,420 250,000	1,909,481
2300	Election Services	-	-	-	-	-		
2320	Election Equip Replcmnt Activity	-	-	-	-	-		
1133	Election Activities	546,000	-	-	-	-	-	546,000
1140	Treasurer	304,298	-	-	-	-	-	304,298
1150	Collector	588,569	-	-	-	-	244,116	832,685
2110	Collector Tax Maint Activity	-	-	-	-	-		
1160	Recorder	517,840	-	-	-	-	349,675	867,515
2800	Record Storage & Preservation	-	-	-	-	-		
1170	Information Technology	4,120,384	-	-	-	-	-	4,120,384
1171	Facilities Security	110,817	-	-	-	-	-	110,817
1175	GIS - Consortium	2,950	-	-	-	-	-	2,950
1176	GIS - County	284,577	-	-	-	-	-	284,577
1190	Non-Departmental	547,817	-	-	-	-	-	547,817
1191	Insurance & Safety	612,381	-	-	-	-	-	612,381
1192	Employee Benefits	73,086	-	-	-	-	-	73,086
1194	Mail Services	455,513	-	-	-	-	-	455,513
1195	Insurance Claim Activity	51,500	-	-	-	-	-	51,500
1196	Records Management Services	45,610	-	-	-	-	-	45,610
2010	Assessment	-	-	-	-	-	1,946,433	1,946,433
Sub-Total		12,994,707	-	-	-	-	3,213,644	16,208,351
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,812,397	-	-	-	-	-	1,812,397
1221	Circuit Clerk	579,149	-	-	-	-	-	579,149
1230	Jury Services & Court Costs	259,426	-	-	-	-	-	259,426
1241	Juvenile Office	460,990	-	-	-	-	-	460,990
1242	Juvenile Justice Center	397,653	-	-	-	-	-	397,653
1243	Juvenile Justice Grants	302,565	-	-	-	-	-	302,565
2820	Family Service & Justice	-	-	-	-	-	90,350	90,350
2830	Circuit Drug Court	-	-	-	-	-	262,007	262,007
2831	Veterans Court	-	-	-	-	-	80,274	80,274
2850	Administration of Justice	-	-	-	-	-	31,650	31,650
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	37,000	37,000
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	473,648	-	-	-	473,648
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
Sub-Total		3,812,180	-	475,748	-	-	501,281	4,789,209
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	5,036,243	-	-	-	-	-	5,036,243
1253	Internet Crimes Task Force	74,462	-	-	-	-	-	74,462
1255	Corrections	4,760,995	-	-	-	-	-	4,760,995
2510	Sheriff Training	-	-	-	-	-	22,187	22,187
2521	Community Traffic Safety	-	-	-	-	-	7,800	7,800
2522	DARE Program	-	-	-	-	-	1,000	1,000
2525	Community Programs	-	-	-	-	-	715	715
2537	Justice Assistance Grant FYX7	-	-	-	-	-	37,463	37,463
2540	Sheriff Civil Charges	-	-	-	-	-	2,552	2,552
2550	Sheriff Revolving Fund	-	-	-	-	-	164,351	164,351
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	31,078	31,078
2570	Sheriff K9 Operations	-	-	-	-	-	8,837	8,837
2901	Sheriff-Law Enf Sls Tax	-	-	2,113,320	-	-	-	2,113,320
2902	Corrections - Law Enf Sls Tax	-	-	818,053	-	-	-	818,053
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
Sub-Total		\$ 9,871,700	-	3,126,373	-	-	275,983	13,274,056

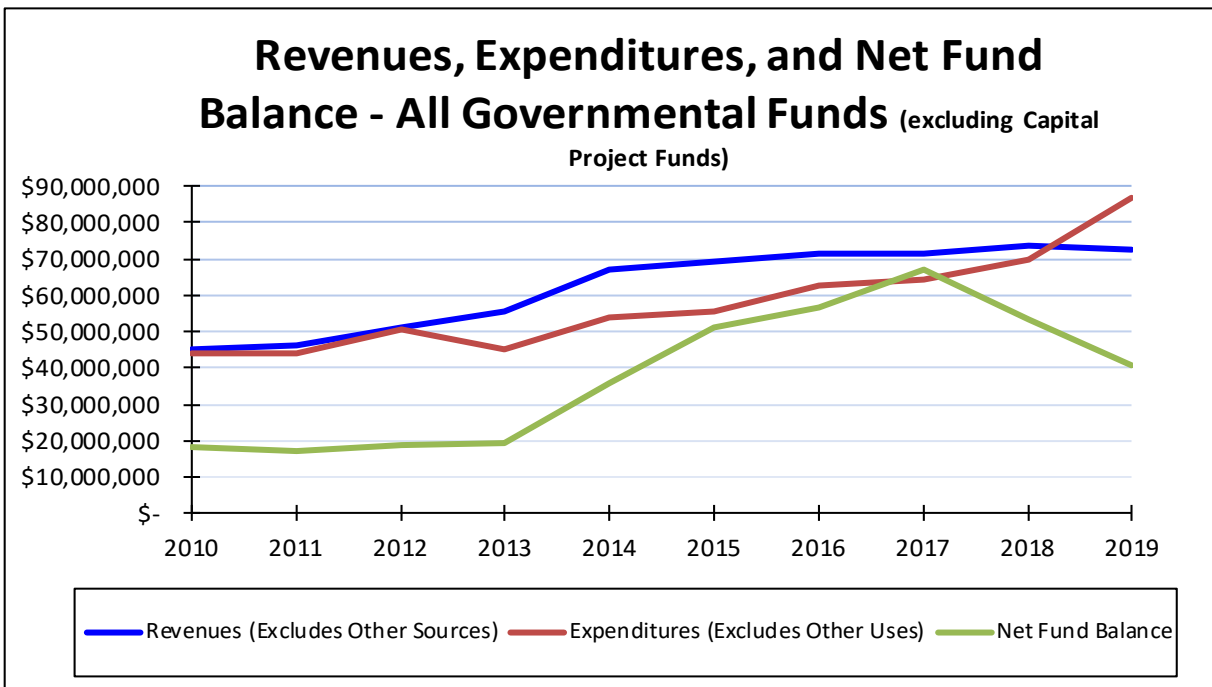
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		Major Funds					Non-Major Funds	Total Governmental Funds
Function		General	Road and	Law	Community	911/Emergency		
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Enforcement Services Fund	Children's Services Fund	Management Fund		
<b>Public Safety &amp; Judicial - Prosecuting Attorney</b>								
1261	Prosecuting Attorney	\$ 2,144,123	-	-	-	-	-	2,144,123
1262	Victim Witness	355,862	-	-	-	-	-	355,862
1263	IV-D	238,346	-	-	-	-	-	238,346
1264	PA Retirement	11,628	-	-	-	-	-	11,628
2600	PA Training	-	-	-	-	-	4,224	4,224
2610	PA Tax Collections	-	-	-	-	-	19,456	19,456
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,445	1,445
2651	Bad Check Collections	-	-	-	-	-	255	255
2903	PA - Law Enf Sales Tax	-	-	353,648	-	-	-	353,648
	<b>Sub-Total</b>	<b>2,749,959</b>	<b>-</b>	<b>353,648</b>	<b>-</b>	<b>-</b>	<b>48,455</b>	<b>3,152,062</b>
<b>Public Safety &amp; Judicial - 911 &amp; Emergency Management</b>								
2700	911/EM Sales Tax Revenue	-	-	-	-	668,120	-	668,120
2701	E911/Joint Communications	-	-	-	-	4,615,864	-	4,615,864
2702	Emergency Management Operations	-	-	-	-	704,875	-	704,875
2703	Information Technology-911/EM	-	-	-	-	1,260,648	-	1,260,648
2704	Joint Communication Radio Network	-	-	-	-	1,135,659	-	1,135,659
2705	Fac Maint/Hsiking/Grounds-ECC	-	-	-	-	256,334	-	256,334
2706	Radio Network Improvements	-	-	-	-	2,206,380	-	2,206,380
	<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,847,880</b>	<b>-</b>	<b>10,847,880</b>
<b>Public Safety &amp; Judicial - Other</b>								
1200	Public Administrator	534,216	-	-	-	-	-	534,216
1280	Medical Examiner	348,362	-	-	-	-	-	348,362
1285	District Defender	44,350	-	-	-	-	-	44,350
2900	Law Enf Sales Tax Revenue	-	-	29,800	-	-	-	29,800
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	38,371	-	-	-	38,371
	<b>Sub-Total</b>	<b>926,928</b>	<b>-</b>	<b>68,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>995,099</b>
<b>Environment, Protective Inspection &amp; Infrastructure</b>								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	133,657	-	-	-	-	-	133,657
1370	BC Reg Sewer Dist Mgmt Service	4,711	-	-	-	-	-	4,711
1710	Planning and Zoning	431,670	-	-	-	-	-	431,670
1720	Building Codes	502,159	-	-	-	-	-	502,159
1725	Stormwater Administration	126,946	-	-	-	-	-	126,946
2040	Public Works-R&B Maintenance	-	7,116,460	-	-	-	-	7,116,460
2041	Pavement Preservation	-	8,326,000	-	-	-	-	8,326,000
2045	Public Works-Design & Construction	-	1,186,398	-	-	-	-	1,186,398
2046	Stormwater Administration	-	125,800	-	-	-	-	125,800
2048	PW - Insurance Claim Activity	-	20,000	-	-	-	-	20,000
2049	PW - Administration	-	4,183,000	-	-	-	-	4,183,000
	<b>Sub-Total</b>	<b>1,205,393</b>	<b>20,957,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,163,051</b>
<b>Community Health &amp; Public Services</b>								
1410	Community Health	1,183,669	-	-	-	-	-	1,183,669
1420	Social Services	45,261	-	-	-	-	-	45,261
1430	Community Services	97,760	-	-	-	-	-	97,760
1730	Animal Control	232,184	-	-	-	-	-	232,184
1740	On-Site Waste Water	105,847	-	-	-	-	-	105,847
2030	Domestic Violence	-	-	-	-	-	27,000	27,000
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	1,311,160	1,311,160
2160	Community Children Services Administration	-	-	-	543,814	-	-	543,814
2161	Children's Services Funding Opportunities	-	-	-	10,541,880	-	-	10,541,880
	<b>Sub-Total</b>	<b>1,664,721</b>	<b>-</b>	<b>-</b>	<b>11,085,694</b>	<b>-</b>	<b>1,338,160</b>	<b>14,088,575</b>
<b>Other</b>								
1510	Economic Support	55,500	-	-	-	-	-	55,500
2120	Fairground maintenance Fund	-	-	-	-	-	103,750	103,750
3050	2010 Series Spec Oblg Bond - Txbi	-	-	-	-	-	101,547	101,547
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	870,587	870,587
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	69,635	69,635
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,750	10,750
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,581	10,581
3900	2011A GO Bonds - Road NID	-	-	-	-	-	55,075	55,075
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	5,690	5,690
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,693	14,693
	<b>Sub-Total</b>	<b>\$ 55,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,242,308</b>	<b>1,297,808</b>
<b>Total Expenditures</b>		<b>33,281,088</b>	<b>20,957,658</b>	<b>4,023,940</b>	<b>11,085,694</b>	<b>10,847,880</b>	<b>6,619,831</b>	<b>86,816,091</b>
<b>Other Financing Uses</b>		<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>870,587</b>	<b>56,335</b>	<b>986,922</b>
<b>Grand Total</b>		<b>\$ 33,341,088</b>	<b>20,957,658</b>	<b>4,023,940</b>	<b>11,085,694</b>	<b>11,718,467</b>	<b>6,676,166</b>	<b>87,803,013</b>

# Revenue and Expenditure Trends

The graph shown below illustrates revenue, expenditure, and net fund balance trends over the past 10 years. Each of these elements is discussed in detail in the following sections. The significant fluctuations reflected in the graph for fiscal years 2012 through 2019 are attributable to the following:

- **Significant increase in revenue and net fund balance 2013-2016:** This is primarily the result of two dedicated sales tax levies approved by voters for Children's Services and 911/Emergency Management. The sales tax levies became effective mid-year 2013; however, the spending plans were not fully formed thereby resulting in an accumulation of resources within each of the new special revenue funds. This is shown in the graph by the significant growth in fund balance. Going forward, budget allocations within the Children's Services Fund for procurement of services combined with increased utilization of service contracts will reduce this temporary increase in fund balance. The temporary increase in fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical or periodic basis.
- **The high number and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (fiscal years 2013-2018):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund).
- **Planned use of accumulated net fund balance for non-recurring projects:** The 2018 and 2019 budgets include funding for several significant non-recurring projects. Funding for these projects accumulated over the course of several prior years and has been approved for spending within the current budget. This results in increased spending while also reducing net fund balance.



# Revenue Assumptions and Projections

Government *revenues* represent current period inflows of fund financial resources, exclusive of “Other Financing Sources” such as transfers from other funds or issuance of long-term debt. Accordingly, the following discussion pertains to revenues only.

The fiscal year 2018 revenue projection, taken as a whole for all governmental funds, is relatively flat compared to the fiscal year 2017 budget, primarily due to minimal growth expected in local sales tax, the County’s primary source of revenue. A three-year comparison of revenues by source for all governmental funds is presented below. The following section describes the major sources of revenue for the County’s combined governmental funds and the primary causes for fluctuations between the prior and current budget years.

The table below reflects a 1% *decline* in revenue (2019 budget compared to 2018 budget). However, when the impact of the non-recurring CDBG grant monies of \$1.8 million included in the 2018 budget is excluded, on-going operating revenues are expected to increase by 1%.

## Revenues by Source— All Governmental Funds Combined Excluding Capital Project Funds

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2017 (Actual)	2018 (Budget)	2018 (Estimated)	2019 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
Property Taxes	\$ 5,146,705	5,257,700	5,242,665	5,376,400	2%	7.4%
Assessments	152,400	120,623	137,468	114,732	-5%	0.2%
Sales Taxes	50,291,393	50,227,000	50,390,400	50,517,000	1%	69.8%
Franchise Taxes	157,787	158,400	159,800	160,000	1%	0.2%
Licenses and Permits	989,186	649,886	687,348	655,977	1%	0.9%
Intergovernmental	4,300,564	5,709,188	5,358,103	3,681,198	-36%	5.1%
Charges for Services	6,012,220	5,976,562	6,200,984	6,226,317	4%	8.6%
Fines and Forfeitures	19,620	13,000	8,500	10,000	-23%	0.0%
Interest	669,113	888,034	1,147,660	1,153,897	30%	1.6%
Hospital Lease	2,410,696	2,422,000	2,461,497	2,475,500	2%	3.4%
Other*	1,486,291	2,030,671	1,748,669	2,011,113	-1%	2.8%
<b>Total Revenues</b>	<b>\$ 71,635,975</b>	<b>73,453,064</b>	<b>73,543,094</b>	<b>72,382,134</b>	<b>-1%</b>	<b>100.0%</b>

\*Other includes various lease revenue and other miscellaneous revenue.

## Property Tax (7.4% of total revenue)

Property tax comprises a relatively small portion of the County’s overall operating revenues as a result of statutory and voluntary property tax roll-backs described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, residential, commercial, and agricultural property is assessed at 19 percent, 32 percent, and 12 percent, respectively, of true value.

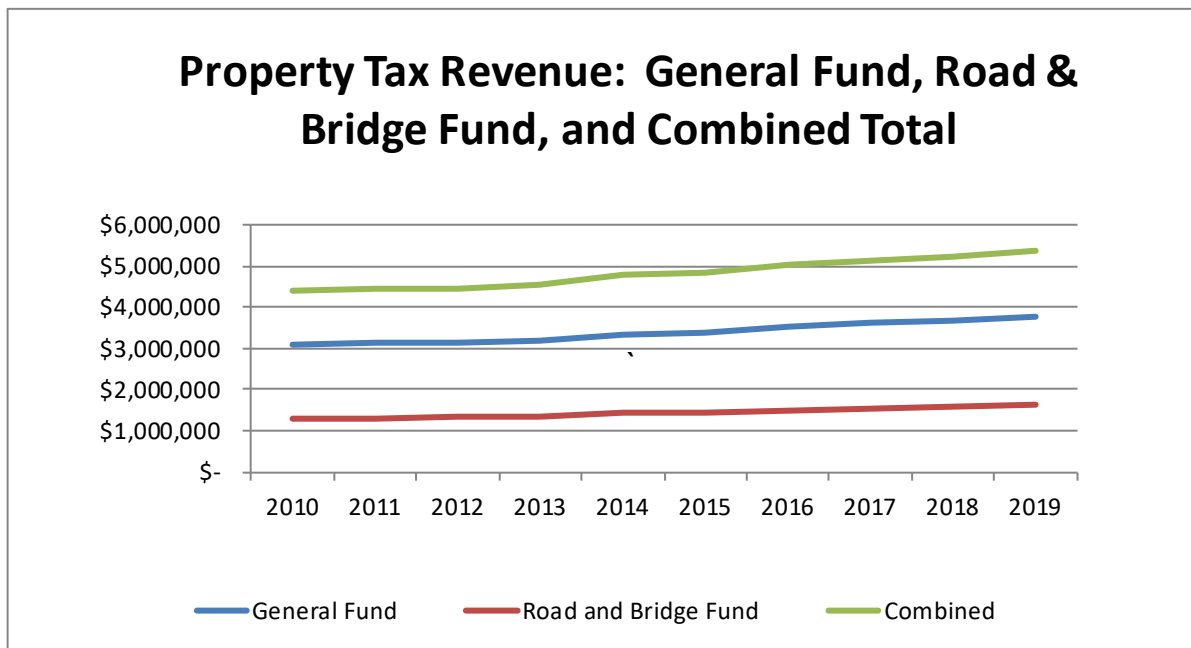
Assessed valuation grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. Total assessed value

for the County exceeds \$2.8 billion. The fiscal year 2019 Budget assumes 3% growth in assessed valuation for real estate property and personal property.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its General Fund property tax as a result of the 1979 voter-approved permanent one-half cent sales tax. The budget assumes **no change in property tax rates for fiscal year 2019** which includes the following:

General Fund Operations--	\$.12 per \$100 assessed valuation
Road and Bridge Operations--	\$.05 per \$100 assessed valuation

The following chart illustrates the stability and modest growth of this revenue source over the last 10 years.



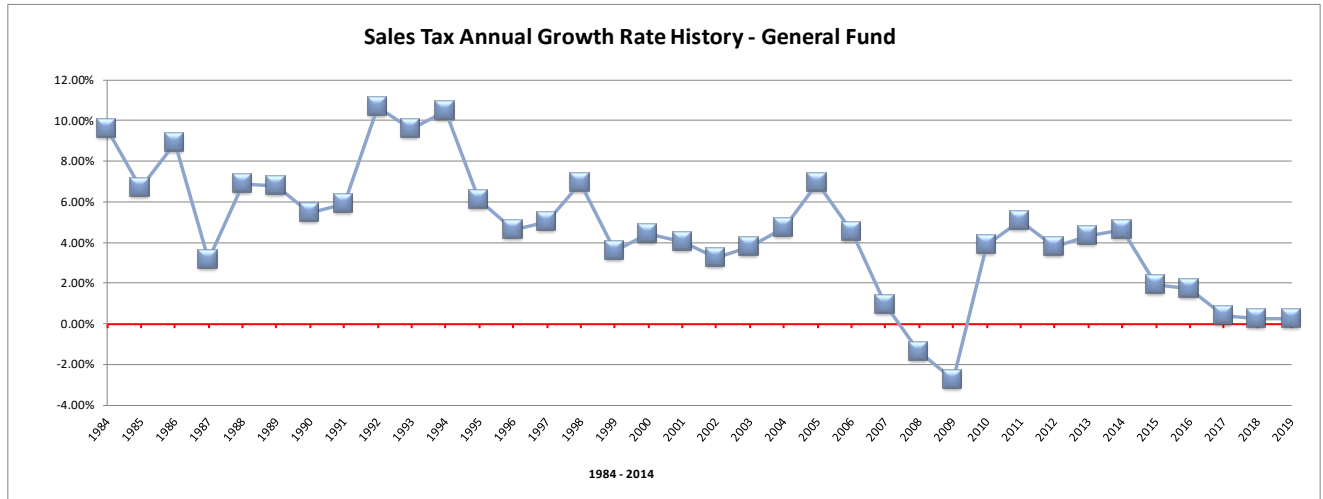
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab section.

### Assessments (0.2% of total revenue)

The County has elected to create Neighborhood Improvement Districts (NIDs) which provide a financing mechanism to property owners for various road and sewer improvements. The County constructs the improvements, issues long-term debt, and then collects annual assessments from the property owners to pay for the annual principle and interest on the outstanding debt. The program is governed by state statutes. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program. The amount of assessment revenue in any given year is influenced by such things as number of pay-offs, number of annual assessments levied, and number of NID projects completed and assessments ordered.

## Sales Tax (70% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for approximately 70% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to pay for on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth. The following annual sales tax growth rate table illustrates this inherent volatility.



The graph above also illustrates the extent to which annual sales tax revenues have flattened out just above 0% growth. Annual growth rates typically range between 3% and 5% but have been as high as 11% and fallen as low as -3.0%. As illustrated above, the 2008-2009 decline in sales tax growth rate is one of the sharpest ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The 2018 budget was prepared using a 0.25% growth rate and the fiscal year 2019 budget assumes 0.25% growth as well.

The County receives the following sales tax revenue:

**One-half cent permanent sales tax in the General Fund.** This sales tax is expected to generate \$14.4 million in 2019, which represents approximately 50% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

**One-half cent sales tax in the Road and Bridge Fund.** This sales tax is expected to generate \$14.4 million in 2019, which represents approximately 80% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period followed by three 10-year renewals (expiring in 2028). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

**Constitutionally determined portion of the state's motor vehicle sales tax (Road and Bridge Fund).** This tax is expected to generate \$510,000 in 2019. This revenue source declined significantly in 2008 and has increased modestly since and is expected to be consistent with the fiscal year 2006 amount of \$510,000.

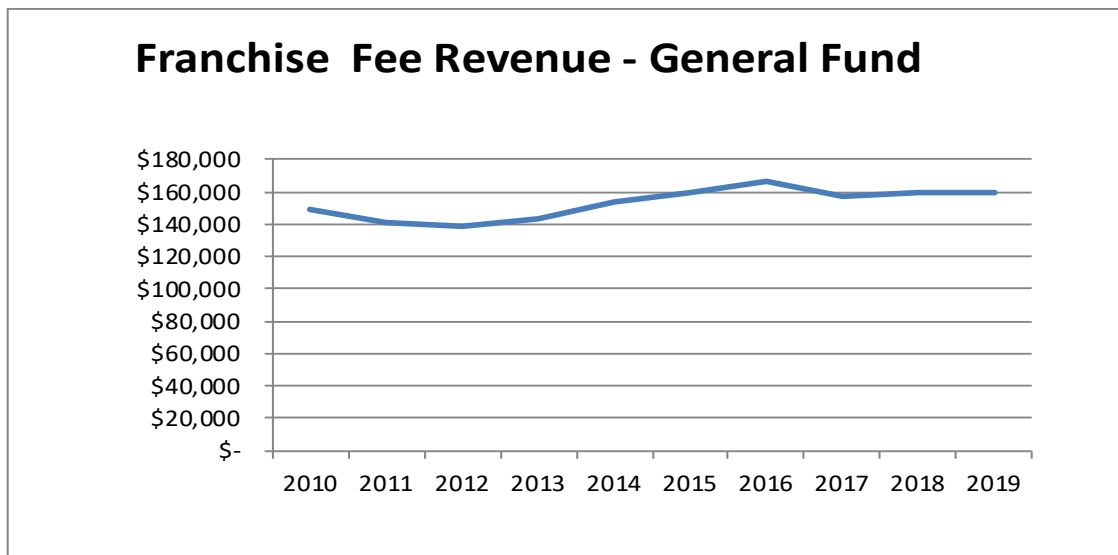
**One-eighth cent permanent law enforcement services sales tax.** This sales tax is expected to generate \$3.6 million in 2019, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

**One-quarter cent permanent community children's services sales tax.** This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. The tax is expected to generate \$6.8 million in fiscal year 2019. It is the sole source of revenue for the Community Children's Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County's other sales tax levies.)

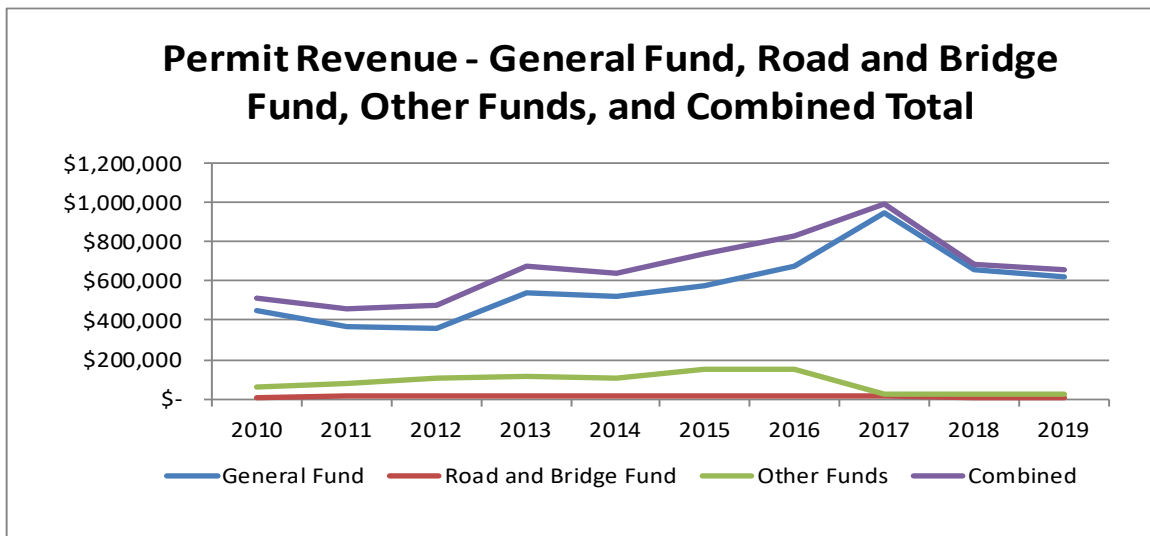
**Three-eighths cent permanent 911/Emergency Management sales tax.** This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.8 million in fiscal year 2019.

### Franchise Taxes and Licenses/Permit Revenue (1.1% of total revenue)

The County's 5% franchise tax applies to cable services and is accounted for within the General Fund.



The graph on the following page illustrates the growth trends for Licenses & Permit revenue.



The County establishes and collects fees for building permits, on-site waste water systems, and food-handling licenses, all of which are accounted for within the General Fund. The fiscal year 2013 increase was attributable to fee schedule increases for building permits, food handling licenses, on-site waste water system permits as well as increased building permit volume. The 2017 increase was due to a single-year spike in building permit revenue.

The County Commission has established a 50% cost recovery target for food handling and on-site waste water permits and a 75% cost recovery target for building permits. The fee structure and actual cost-recovery levels are reviewed as part of the annual budget process. The 2019 budget assumes no changes to permit fee schedules.

Conceal-and-carry weapons permits were authorized by the state legislature in fiscal year 2004; this revenue is accounted for within the Sheriff Revolving Fund. Legislative changes enacted mid-year 2016 eliminated the permitting requirement for concealed weapons, which significantly reduced this revenue.

Right-of-way permit revenue is accounted for within the Road and Bridge Fund.

Overall, this revenue category is expected to be largely unchanged from the current year.

## Intergovernmental Revenues (5.1% of total revenue)

The County receives substantial revenue from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues.

Overall, this revenue category reflects a 36% reduction from the prior year. This decline is primarily due to the County receiving a \$1.8 million Community Development Block Grant in 2018 to pay for infrastructure improvements associated with American Outdoor Brands' facility construction project and the revenue has been removed from the 2019 budget because it was non-recurring. In addition, grants that are subject to renewal during the County's 2019 fiscal year and are excluded from the budget until such time that the amounts are actually awarded to the County.

The County's primary intergovernmental revenue sources in fiscal year 2019 include the following:

- Within the General Fund—

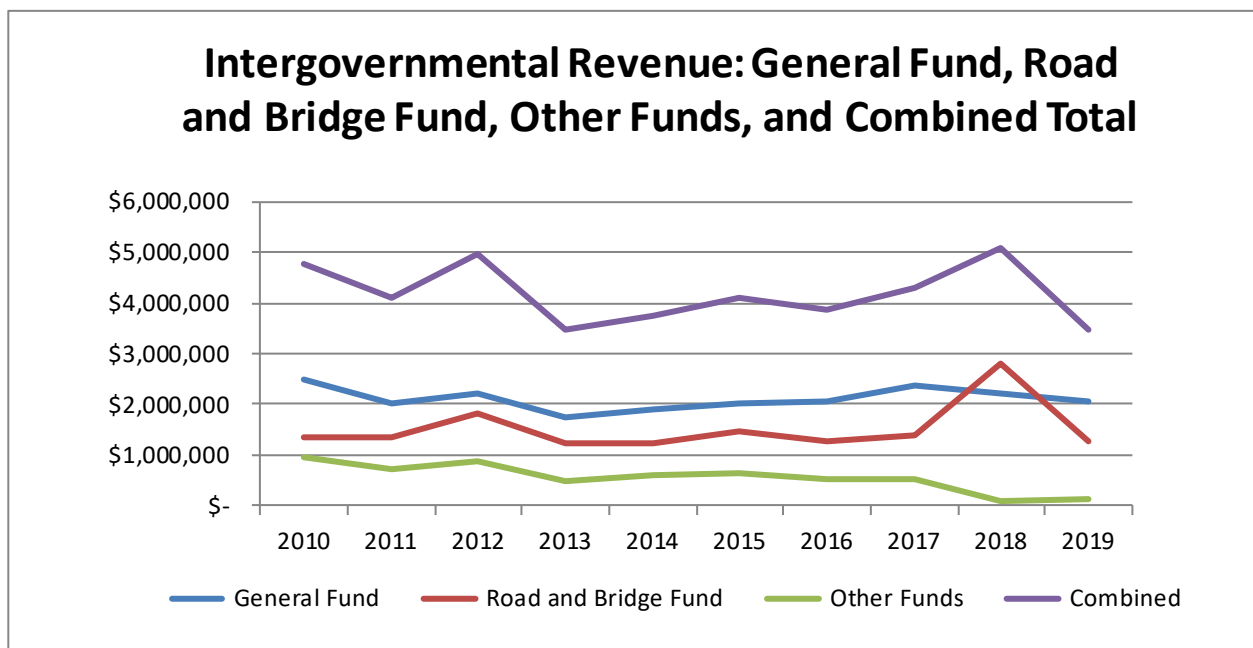


- State prisoner per diem reimbursement, \$870,000, and juvenile detention reimbursement, \$62,000
  - Child Support Enforcement, \$226,000
  - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$102,000
  - Various law enforcement-judicial grants and reimbursements, \$625,000
- Within the Road and Bridge Fund—
- Boone County’s distribution from the state’s County Aid Road Trust (CART) fund, \$1.225 million (proportionate share of the statewide gasoline tax)
- Within the Assessment Fund—
- State reimbursement for property tax assessment, \$212,000

Grants awarded to the County reflect the fiscal year of the granting agency which is usually different than the County’s fiscal year. The County’s budget reflects only those grant revenues and expenditures associated with awarded grant periods and does not assume the future renewal of existing grants. As a result, the County’s budget reflects that portion of an awarded grant that falls within the County’s fiscal year; the budget will be amended upon notification of renewal or extension. In accordance with county policy, *potential* grants are generally not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The chart below shows a ten-year history of intergovernmental revenues. The chart illustrates the extent to which non-recurring grants result in budget volatility and are explained as follows:

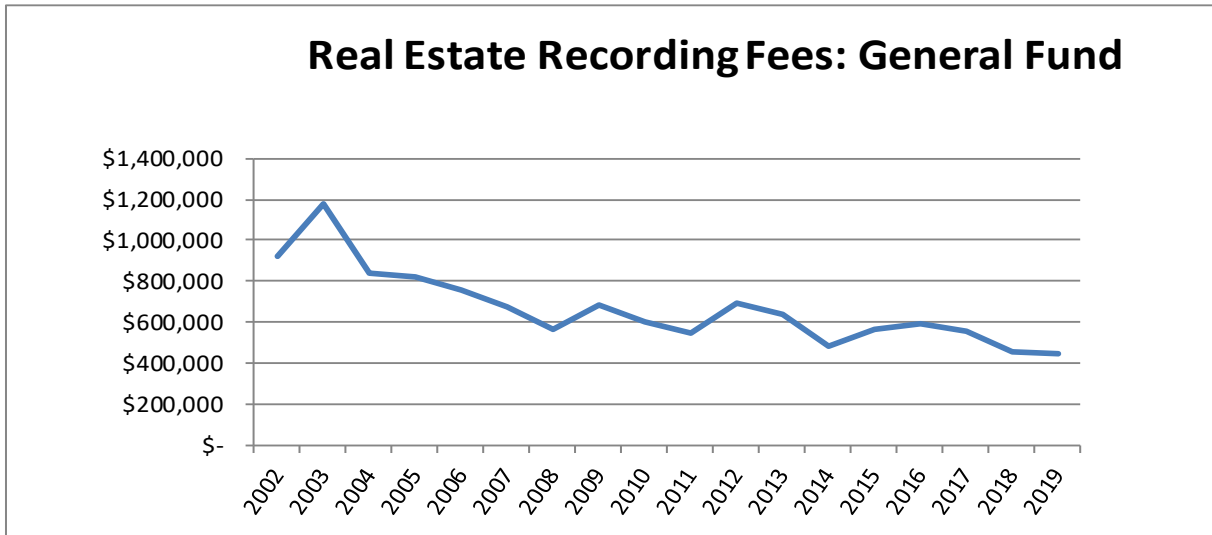
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project
- 2015- federal transportation funds received for Rustic Road Bridge project
- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands’ facility construction project



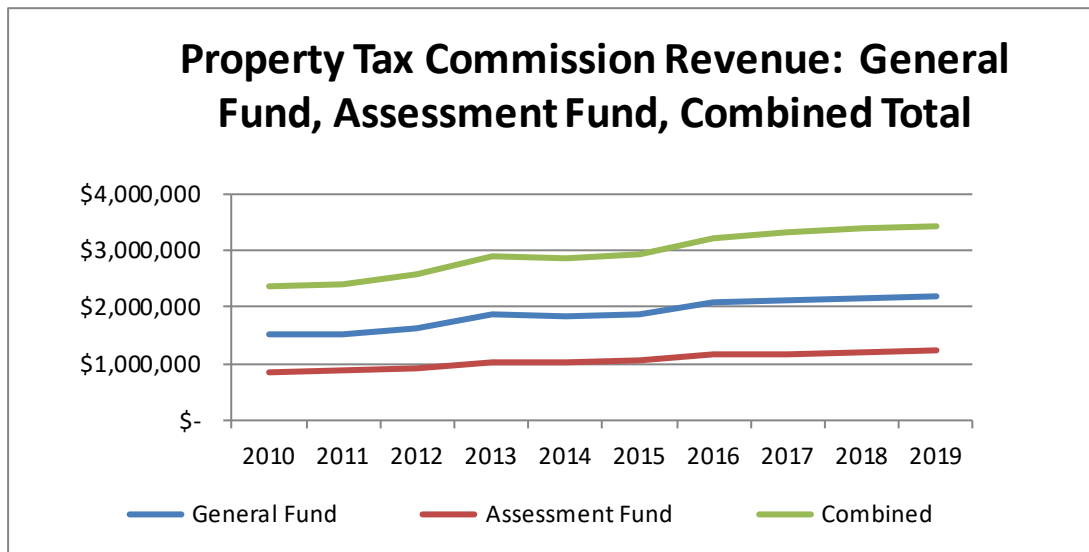
## Charges for Services (8.6% of total revenue)

The primary sources of revenue in this category include property tax commission and fees, fees collected through the circuit court, Public Administrator fees, and real estate recording fees.

As illustrated in the following chart, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year.



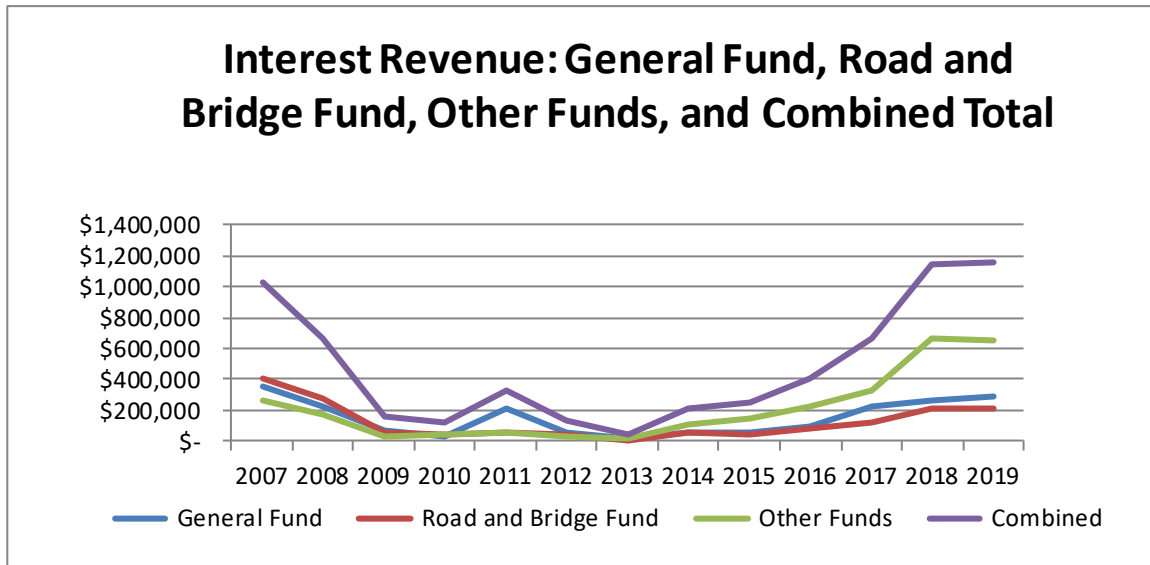
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



## Fines and Forfeitures, Interest, and Other Revenues (4.4% of total revenue)

The County's General Fund receives a portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County.

Interest revenue declined significantly after 2007 but has increased since 2016. This is due to a combination of higher interest rates as well as higher invested cash balances. In fiscal year 2018, the County expects to earn approximately \$890,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the following graph.



### Hospital Lease Revenue (3.4% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved an agreement with CH Allied Services, Inc. (CHAS) in 1988 for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. The Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The lease has been revised and amended several times since its original inception. The most recent amendment extended the lease term through December 31, 2020.

The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2019, the combined lease revenue is estimated at \$2.5 million. These lease payments to the County are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The County's two lease payment components are described below.

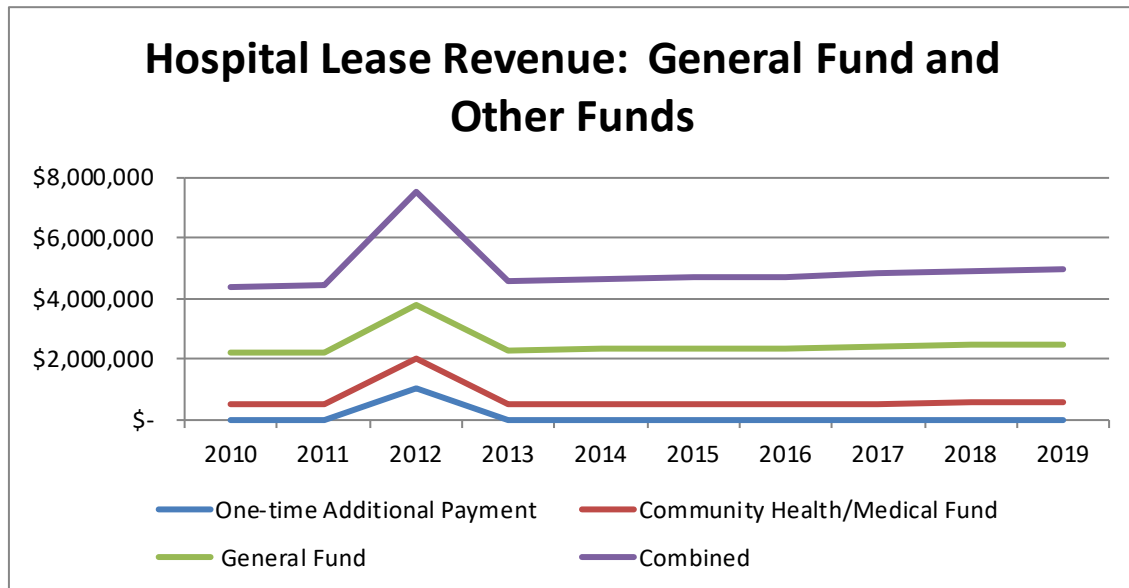
The first component consists of an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2019 estimated lease revenue is \$1.93 million, which assumes 0.5% CPI growth over the prior year. This revenue is unrestricted as to use and is accounted for within the General Fund.

The second component began in fiscal year 2010: it is an additional annual lease payment restricted to community and health needs. This lease component is also subject to an annual CPI adjustment for years 2013 and beyond (2013 base year amount of \$500,000). The fiscal year 2019 Budget includes estimated lease revenue of \$550,000, which assumes 0.5% CPI growth over the prior year. This revenue is accounted for within the Community Health/Medical Hospital Lease Fund and is administered by the Community Services Department.

The 2012 lease amendment resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of the revenue was

appropriated for economic development (a contractual payment to the City of Columbia in support of the city's revenue guarantee associated with the regional airport). Of the remaining \$500,000, one-half was transferred to the Road and Bridge Fund to help defray infrastructure improvements necessitated by the construction of the new high school (Battle High) and the other \$250,000 was set aside in a capital project fund for future use. These monies provided the funding for data cabling replacement (2017) in the Government Center, which was necessary to support a replacement phone system included in the 2018 budget.

The Hospital lease revenue accounts for 3.4% of revenue for all governmental funds and 6.6% of revenue to the General Fund. The following chart illustrates the hospital lease growth trends over the past 10 years.



## Expenditure Assumptions and Projections

The fiscal year 2019 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$86.8 million, which represents a 6% increase over the prior year's budget (as amended) of \$82.2 million. The budgetary increase is primarily attributable to funding for non-recurring projects and investment in new and replacement fixed asset replacements (vehicles, equipment, hardware, and software).

A multi-year comparison of expenditures by functional category is presented on the following page.

## Expenditures by Function— All Governmental Funds Combined Excluding Capital Project Funds

Expenditures by Function	2017 (Actual)	2018 (Budget)	2018 (Estimated)	2019 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
General Government Operations*	\$ 9,203,407	12,399,758	10,016,610	12,824,276	3%	14.8%
Public Safety & Judicial	24,555,983	29,441,639	26,220,552	29,496,960	0%	34.0%
Environment, Protective Inspection & Infrastructure	17,307,902	20,397,495	17,934,451	21,570,101	6%	24.8%
Community Health & Public Services	9,309,938	10,903,489	9,734,679	14,078,063	29%	16.2%
Fixed Assets (New and Replacement)	2,435,994	7,343,756	4,090,114	7,548,883	3%	8.7%
Debt Service	1,515,310	1,568,154	1,568,154	1,133,668	-28%	1.3%
Other	211,645	176,201	65,010	164,140	-7%	0.2%
<b>Total Expenditures</b>	<b>\$ 64,540,179</b>	<b>82,230,492</b>	<b>69,629,570</b>	<b>86,816,091</b>	<b>6%</b>	<b>100.0%</b>

Schedule includes the following governmental fund types: the General Fund, special revenue funds, and debt service funds

\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election and Registration, Treasurer, Collector, Recorder, Information Services, GIS, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management, Assessment

Total fiscal year 2019 expenditures shown in the table above exceed total revenue shown in the table presented earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue and the eventual expenditure of funds. For example, sales tax revenues dedicated to community children's services accumulated within the restricted special revenue fund in prior years are appropriated for procurement of services in fiscal year 2019, thereby resulting in total appropriations exceeding the expected revenues for the year. This represents a planned use of fund balance and is not a cause for concern. Planned use of fund balance within the General Fund provides funding for equipment and software replacement, emergency appropriation, and several non-recurring projects. Likewise, planned use of fund balance within the Road and Bridge Fund includes significant appropriations in 2019 for non-recurring infrastructure projects.

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, favorable weather conditions, as well as management decisions. In addition, due to the statutory restrictions governing County appropriations, spending variances will **always** be positive as it is not legally permissible for administrative authorities to overspend appropriations. In addition, the County's budget adjustment policy establishes a framework of accountability and transparency which also contributes to overall favorable variances by limiting administrative authorities' ability to re-direct unspent appropriations to other purposes without prior approval.

On a county-wide basis, actual spending for fiscal year 2018 is projected at 85% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

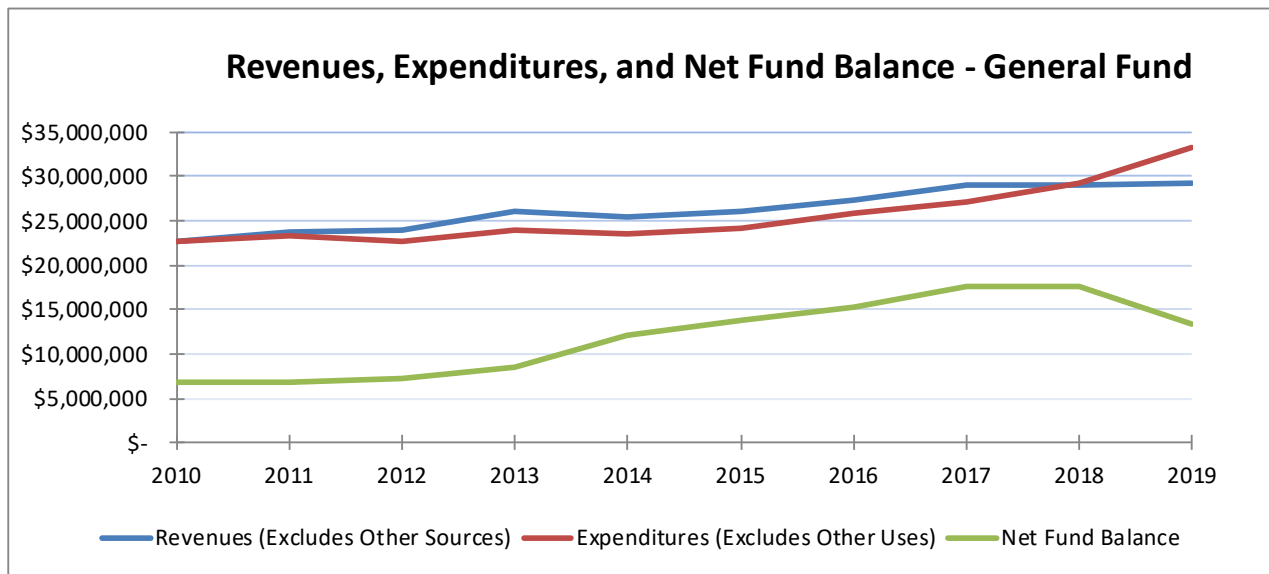
- General Fund— the fiscal year 2018 projected actual spending is approximately 87% of budget and is attributable to the high number of vacant positions, unspent emergency appropriation, and re-budget of the County's ERP software project.

- Road and Bridge Fund— the fiscal year 2018 projected actual spending is 88% of budget and is attributable to budgetary savings in contractual services for roadway preservation and rehab activities. In addition, budgetary savings associated with a grant-funded infrastructure project (American Outdoor Brands) is expected; the anticipated grant reimbursement revenue is also reduced.
- Law Enforcement Services Fund— fiscal year 2018 projected actual spending is 86% of budget and is attributable to budget savings in salary/benefits resulting from turnover and vacancies, out-of-facility contractual services for inmate housing, and unspent emergency appropriation.
- Community Children’s Services Fund— fiscal year 2018 projected actual spending is 88% of budget and is attributable to lower utilization of service contracts than anticipated.
- 911/Emergency Management Fund— fiscal year 2018 projected actual spending is 74% of budget and is attributable to budgetary savings in salary/benefits resulting from turnover and vacancies, savings in software service contract, savings in radio network equipment and repairs, and planned radio network improvements being re-budgeted in 2019.
- All nonmajor special revenue funds— fiscal year 2018 projected actual spending is 67% of budget. Approximately \$400,000 is attributable to savings across all spending categories in the Assessment Fund with the remainder primarily associated with unspent contingency monies budgeted within the various funds. Most of these funds are subject to the statutory budgetary authority of an individual elected official other than the County Commission.
- Debt Service Funds— fiscal year 2018 projected actual spending is 100% of budget

Within the General Fund specifically, employee vacancies and turnover result in favorable budget variances. Other factors contribute to favorable spending variances such as savings from jury costs, court costs and *guardian ad litem* fees: the County is legally required to provide these services, but the amounts needed in any given year are difficult to predict and are largely uncontrollable by County officials. The County demonstrates its responsibility to fund these statutory duties by including reasonable amounts in the annual budget, even though the amounts are difficult to predict and may vary significantly from year to year. To the extent the appropriations are unused and lapse in any given year, the resources remain in the fund and are not allocated toward other purposes except through the annual budget process.

The County monitors spending ratios and variances and adjusts appropriation methodologies in keeping with significant changes or emerging trends.

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County’s primary operating fund, is further illustrated in chart on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years, resulting in an increase in net fund balance. A portion of the accumulated net fund balance is incorporated into the 2019 spending plan as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2019. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy.

### **General Government Operations (14.8% of total expenditures)**

The 2019 budgetary increase is due to the salary and benefit increases described earlier (2019 Budgetary Issues and Solutions).

### **Public Safety and Judicial (34% of total expenditures)**

The 2019 budget includes funding for salary and benefit increases; however, the budget also reflects a “vacancy and turnover” adjustment, which reduces budgetary appropriations. Fiscal year 2019 is the first year to implement this budgetary adjustment. Sheriff, Corrections, and the Courts have experienced increasing and significant budgetary variances associated with vacancies and turnover; implementing an adjustment within the budget is intended to more accurately reflect real anticipated spending. Going forward, the amount of budgetary adjustment to be applied to the annual budget will be reviewed as part of the annual budget process.

### **Environment, Protective Inspection, and Infrastructure (24.8% of total expenditures)**

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of fixed asset appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The fiscal year 2019 budget includes \$3.0 million in “one-time” funding for a subdivision concrete rehab/replacement project and an additional \$700,000 for large culvert and bridge replacements. The budget also includes \$25,000 to digitize past building permits.

### **Community Health and Public Services (16.2% of total expenditures)**

The increase in this area is attributable to the funding allocations approved by the Boone County Children’s Services Board (BCCSB). The nine-member commission-appointed

Board is responsible for establishing policies and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children's services approved by voter in April 2013. Sales tax proceeds have accumulated in the Community Children's Services Fund since the tax became effective in 2013. Portions of the accumulated resources (i.e., net fund balance) were budgeted in fiscal years 2016, 2017, and 2018. The amount of net fund balance budgeted in 2019 is approximately \$4.0, which is significantly larger than the prior year and accounts for the overall increase in this functional area. At such time that the accumulated resources have been fully utilized, the annual operating budget should be consistent with annual operating revenues, which is approximately \$7.0 million.

## **Fixed Assets (New and Replacement) (8.7% of total expenditures)**

Each year, the budget includes funding for investment in new and replacement fixed assets. This category includes appropriations for machinery and equipment, vehicles, computer hardware and software, and furniture and fixtures. This type of capital expenditure is sometimes referred to as "pay-as-you-go" capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented within this category. [A detailed schedule of these appropriations is presented in the *Personnel and Fixed Asset Expenditure Summaries* tab section.]

Established replacement schedules provide general guidelines in developing these appropriations which are comprised of the following:

- **\$2.8 million General Fund:** The \$1.5 million 2018 appropriation for replacement ERP software has been re-budgeted for 2019. In addition, the 2019 budget includes \$600,000 for replacement election equipment along with \$95,000 for related warehouse configuration costs; funding for routine replacement of vehicles, computer equipment; and funding for replacement mailroom equipment.
- **\$600,000 million Road and Bridge Fund:** routine replacement of machinery and equipment, computer hardware, dump trucks, and other vehicles.
- **\$602,000 Law Enforcement Services Fund:** replacement sheriff vehicles and law enforcement equipment
- **\$2.8 million 911/Emergency Management Fund:** the majority, \$2.2 million, pertains to radio network infrastructure improvements and \$300,000 pertains to new radio transmitters needed to support migration to the new model. The remaining \$300,000 includes funding for new and replacement outdoor warning sirens and investment in computer back-up storage devices.
- **\$722,000 various nonmajor funds:** \$600,000 from two special revenue funds provides funding for election equipment replacement, which is paired with the \$600,000 budgeted in the General Fund. The remaining amount includes funding for new and replacement office equipment, replacement vehicles, and replacement computer hardware and software.

## **Debt Service (1.3% of total expenditures)**

The significant decline in debt service expenditures is attributable to the retirement of \$2.230 million in special obligation debt during 2018. Retiring this debt eliminates approximately \$400,000 in annual debt service payments from the General Fund. The \$1.13 million debt service payments included in the 2019 budget consist of \$972,000 to be



paid from County resources and \$162,000 to be paid from assessments received from property owners participating in the County's road and sewer Neighborhood Improvement District programs.

Resources within the General Fund that were previously budgeted for debt service payments have been re-directed to salary and benefit costs within the General Fund.

As mentioned previously, property tax levies are not required for debt service. Additional information regarding the County's long-term debt is presented later in this Budget Message and in the *General Information* tab section.

## **Other Expenditures (0.2% of total expenditures)**

This category of expenditure includes economic support for Regional Economic Development Inc. (REDI), funding for the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt.

## **Changes in Personnel Staffing Levels**

The changes in employee staffing levels county-wide reflect a **net increase of 5.87 FTEs** and are summarized below. **The net increase is 8.04 FTE, when ignoring the impact of partial-year grant funding for certain positions.**

### **Governmental Funds:**

#### **General Government Operations: -1.40 FTE net change**

- **County Auditor:** add an additional full-time benefitted Accountant position (+1.0 FTE) (General Fund). **Permanent increase, +1.00 FTE, benefitted.**
- **County Commission:** eliminate a vacant part-time non-benefitted Receptionist position (-0.25 FTE) (General Fund). **Permanent decrease, -0.25 FTE, non-benefitted.**
- **County Clerk – Elections and Voter Registration Office:** decrease Elections Office Specialist Pool by 2,400 hours (General Fund). This is a result of election cycle activity. **Temporary decrease, -1.15 FTE.**
- **Recorder:** eliminate a full-time benefitted Deputy Recorder position (General Fund). **Permanent decrease, -1.00 FTE, benefitted.**

#### **Public Safety and Judicial – Circuit Court: -1.92 FTE**

- **Juvenile Justice Grants:** decrease hours for two Deputy Juvenile Officers (-1.00 FTE) to reflect the current level of approved grant funding which covers only one-half of the County's budget year (General Fund). **Grant-related decrease, -1.00 FTE, benefitted.**
- **Juvenile Office:** decrease part-time non-benefitted Program Assistant pool position hours by 1,205 (-0.58 FTE) to bring budgeted hours in line with actual hours worked (General Fund). **Permanent decrease, -0.58 FTE, non-benefitted.**

- **Juvenile Justice Center (detention):** decrease part-time non-benefitted Program Assistant pool position hours by 714 (-0.34 FTE) to bring budgeted hours in line with actual hours worked (General Fund). **Permanent decrease, -0.34 FTE, non-benefitted.**

**Public Safety and Judicial – Sheriff/Corrections: -0.81 FTE (+0.36 excluding impact of partial year grant-funded positions)**

- **Re-structuring plan:** eliminate four (4) benefitted Corrections’ Detention Officer positions (-4.00 FTE) and replace with two benefitted Hiring/Recruiting Coordinator positions (+2.00 FTE) and two benefitted Background Investigator positions (+2.00 FTE). In addition, reduce hours in non-benefitted Warrant Specialist and Records Specials pool positions (-0.27 FTE) and add a part-time non-benefitted Office Specialist position (+0.63 FTE). **Permanent increase, +0.36 FTE, benefitted and non-benefitted.**
- **Internet Crimes grant-funded positions:** reduce hours to reflect grant funding which currently is approved through May 2018 (-1.17 FTE). The County expects to request renewal of the grant funding (General Fund). **Grant-related decrease, -1.17 FTE.**

**Public Safety and Judicial – 911/Joint Communications: +11.00 FTE**

- **Emergency Telecommunicator:** add 11 full-time benefitted positions (+11.0 FTE) (911/Emergency Management Sales Tax Fund). **Permanent increase, +11.0 FTE, benefitted.**

**Environment, Protective Inspection & Infrastructure: -2.00 FTE**

- **Resource Management:** eliminate a vacant full-time benefitted Engineering Technician position a vacant full-time benefitted Engineering Intern Pool position; (-2.0 FTE) (Road and Bridge Fund). **Permanent decrease, -2.00 FTE, benefitted.**

**Health and Community Services: +1.00 FTE**

- **Community Services:** add a full-time benefitted Data Analyst position (+0.85 FTE Community Children’s Services Fund and +0.15 FTE Community Health and Medical Fund (hospital lease revenue)). **Permanent increase, +1.00 FTE, benefitted.**

## **Capital Improvement Projects**

The County’s infrastructure-related improvement projects are small-scale and funded on a pay-as-you-go basis from the annual operating revenues in the Road and Bridge Fund. As a result, they are budgeted and accounted for within the Road and Bridge Fund annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects; these projects are budgeted and accounted for within one or more capital project funds. Projects of this nature typically require several years to complete. Because of this, it is important to present this information separate from the annual operating budget. Please refer to the *Capital Project Budgets* tab section for information regarding the County’s capital projects.

# Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities within each fund. For external reporting purposes (in accordance with generally accepted accounting principles), Fund balance is classified as either non-spendable, restricted, committed, assigned, or unassigned. For budgeting purposes, however, it is important to identify and exclude fund balance amounts that are unavailable for appropriation in the given year. For instance, the entire fund balance for the Law Enforcement Services Fund is classified as “restricted” for external reporting purposes because the use of the fund’s resources is restricted by state statute; however, for budgeting purposes, portions of fund balance have been set aside for certain specific future purposes and these amounts need to be excluded for purposes of setting the current year’s annual appropriations.

To accomplish this, amounts that are unavailable for appropriation in the given budget year are excluded in arriving at “**net fund balance**”. This terminology departs from the terminology required and used for external financial reporting.

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2019 for the County’s major funds, nonmajor funds, and all governmental funds combined (except capital project funds). The County Commission has established a minimum fund balance of two-month’s expenditures (or 17%) for the major funds to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

## Projected Net Fund Balances at December 31, 2019

-----Major Funds-----							
	General	Road and	Law	Community	911/	Nonmajor	
	Fund	Bridge Fund	Enforcement	Children's	Emergency	Governmental	All Governmental
	Fund	Fund	Fund	Fund	Fund	Funds	Funds
Projected Fund Balance 12/31	\$ 13,785,141	13,517,277	2,255,512	6,239,808	17,276,612	7,303,903	60,378,253
Less: Fund Balance Unavailable for Appropriation	(343,675)	(7,000,000)	(1,161,200)	-	(10,300,000)	(696,021)	(19,500,896)
Projected Net Fund Balance	\$ 13,441,466	6,517,277	1,094,312	6,239,808	6,976,612	6,607,882	40,877,357
As a percent of expenditures	40%	31%	27%	56%	64%		
# of months expenditures	4.8	3.7	3.3	6.8	7.7		

**Fund Balance Unavailable for Appropriation:** this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not yet been issued. It also includes resources ear-marked for specific future purposes. The County currently designates a portion of the Law Enforcement Services Fund for future out-of-facility inmate housing. In addition, a portion of the resources within the Road and Bridge Fund have been set-aside to provide funding for one or more large-scope infrastructure projects that would entail a collaborative funding arrangement. Resources within the 911/Emergency Management Fund have been set-aside for non-recurring technology and facility improvements. Detailed information for each fund is available in the Fund Statements section of this document.

The **net fund balance** is intended to meet three primary objectives. **First**, net fund balances provide resources to meet cash flow requirements and avoid short-term borrowing.

**Secondly**, to the extent fund balance amounts exceed the minimum requirement, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. This is sometimes referred to as *revenue stabilization* funds. Using fund balance in this manner allows the County to continue operations without disruption during an unexpected period of revenue decline or unforeseen emergency. Given the County's significant dependence on sales tax revenue and the increased exposure to its inherent volatility, the County desires to maintain higher fund balances in its primary operating funds, especially the General Fund.

**Thirdly**, it allows for financial planning and tax rate stability. For instance, the County will frequently maintain increased net fund balances in the General Fund in off-election years in order to pay for election costs in even numbered years. This approach ensures that the County has sufficient resources without having to increase the property tax rate. In the event the County Commission determines that actual fund balance levels exceed identified needs and that the amounts truly are "surplus", the County's policy is to commit these funds to capital or non-recurring needs.

For additional information regarding the County's Fund Balance Policies, please refer to the *Fiscal and Budget Policies* which are presented in the *General Information* tab section.

The following table shows the projected changes in fund balances for the coming budget year.

## Projected Changes in Fund Balances at December 31, 2019

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	13,785,141	13,517,277	2,255,512	6,239,808	17,276,612	7,303,903	60,378,253
Projected Fund Balance 1/1	\$ 17,914,103	16,334,425	2,611,352	10,255,702	17,866,460	9,729,788	74,711,830
Projected Change in Fund Balance	\$ (4,128,962)	(2,817,148)	(355,840)	(4,015,894)	(589,848)	(2,425,885)	(14,333,577)
Percentage Change	-23%	-17%	-14%	-39%	-3%	-25%	-19%

As previously discussed, the expected change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation as well as the planned use of fund balance for non-recurring projects. Also, as previously noted, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2018. As a result, although a reduction in fund balance in the General Fund is budgeted, it is likely that such reduction will be less than the amount reflected above.

The projected change in the fund balance in the Road and Bridge Fund is due to increased funding for the subdivision concrete rehab/replacement project previously discussed.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to flat revenue growth, emergency appropriation and planned equipment and vehicle replacements.

The projected change in the Community Children's Services Fund is due to the fiscal year 2018 budget allocations including amounts which accumulated in the fund during prior fiscal years. This represents a *timing difference* between the fiscal year in which the revenues were received and the fiscal year in which they will be spent.

The projected decrease in the 911/Emergency Management Fund is due to the inclusion of significant non-recurring appropriation related to radio infrastructure improvements.

The decline in non-major governmental funds is primarily attributable to equipment replacement, including \$600,000 for election equipment. In addition, the projected decline reflects a budget practice used by appropriating authorities for several of the County's special revenue funds. Each fiscal year, the majority of available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the statutory budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance, but it unlikely to occur.

## Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2019 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2019 Budget amount to \$1.13 million or 1.3% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$870,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund;
- \$162,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- \$102,000 –principal and interest for taxable special obligation bonds used to finance the construction of the Sheriff's Annex and Election Warehouse facility which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2019 is expected to exceed \$2.8 billion which results in a legal debt limit of approximately \$287,430,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

### *Awards and Acknowledgements*

The County's Budget for fiscal year 2018 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

### Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, including county officials and the staff of the Boone County Auditor's Office, whose effort and commitment to excellence have made this document possible.

Respectfully Submitted,

*s/s June Pitchford*

Boone County Auditor  
Budget Officer



# Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County covers 685 square miles and contains thirteen population centers consisting of cities, towns, villages, and small communities. The City of Columbia, the largest population center in the county, is the county seat. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. The structure and operations of the County are governed by state statute rather than by local charter with many of the County's daily operations supervised by full-time elected officials serving four-year terms of office. These elected officials include the Sheriff, Prosecuting Attorney, Recorder of Deeds, Collector of Revenue, Auditor, Assessor, County Clerk, Treasurer, Public Administrator, and County Commissioners. In addition, the Circuit Court Clerk, Associate Circuit Judges, and Circuit Court Judges are elected to four-year terms; however, their salaries are paid by the state.

To the extent allowed by state statute, policymaking and legislative authority are vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time and are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, appointing committees, and hiring certain departmental directors and managers (Information Technology, Resource Management, Road and Bridge Maintenance Operations, Human Resources and Risk Management, Purchasing, and Facilities Maintenance). The Commission also appoints the Medical Examiner and the County Counselor (legal advisor). The County Commission is responsible for all County property and for adopting the annual budget. The County Commission has appropriating authority for the County's major operating funds as well as numerous special revenue funds, debt service funds, capital project funds, and internal service funds. However, individual elected officials other than the Commission have appropriating authority over numerous special revenue funds, all of which are included in the annual budget. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. All other elected officials also serve four-year terms and are elected at large.



# History of Boone County

Boone County's geographic position, its plentiful natural resources, the largely southern culture of its early settlers, and the cautious but progressive approach to changing world conditions that characterized its ever-growing population have combined to make it one of the major players in Missouri's colorful history.

At the beginning of the 19<sup>th</sup> century, it was a region populated by Native Americans. Its largely uncharted land made up part of the Louisiana Purchase of 1803 which was explored by Meriwether Lewis and William Clark the following year. An even earlier resident was Daniel Boone, already a legendary explorer and frontiersman when he immigrated to the wilderness on the Femme Osage Creek in St. Charles County in 1795.

Daniel Boone's death at Marthasville in 1820 came but two weeks before the territorial legislature (their members wearing black arm bands to honor his memory) acted favorably on petitions to organize a new territorial county to be named in Boone's honor, one of 39 counties eventually carved from a once-gigantic Howard County land area. Ironically, it's not clear whether Daniel Boone ever visited the county named in his honor, although his sons, Nathan and Daniel M. established a salt lick in adjacent Howard County and the road between St. Charles and the newly-settled county was the "Boons' Lick road" without the "e." (In fact, historians differ not only as to the precise date of Daniel Boone's birth, but also whether his last name ended with an "e". The "e" won largely because of documents bearing his signature.)

Records indicate the first immigrants to the area were mostly southern in makeup, largely from Kentucky; those origins influenced the social and economic development of the area, creating an early interest in education, the arts and politics even amidst the harsh frontier living conditions. The first known white settlement, founded in the winter of 1812, was at Thrall's Prairie, 12 miles northwest of present-day Columbia and four miles north of Rocheport.

Boone was organized as a "territorial county" in September, 1820, nine months before Congress bestowed statehood on Missouri. The population at that time was 3,692. By 1830, it was 8,859; by 1850, nearly 15,000; by 1860, nearly 19,500; and by 1880, the population had grown to more than 25,000. A group of investors formed the Smithton Land Company to develop a "seat of justice" (county seat) for the intended new county and in the winter of 1818-19, laid out the village of Smithton roughly around present-day Garth and Walnut streets in Columbia. However, an inadequate water supply aborted Smithton's growth. Residents moved a half mile east across Flat Branch Creek to create the new town of Columbia, using the same grid format and claiming a name then in use in some variation in 32 states. Columbia's first house was a cabin built at 5<sup>th</sup> and Broadway in 1820-21. A growing population and expanded commerce due to steamboat access to St. Louis suggested a prosperous future for the towns of Rocheport and Persia; the latter even competed to be the county seat. However, the building of a rail line from St. Charles through northern Boone County replaced the steamboat as a major carrier of goods and passengers. Today, Rocheport is a village showing renewed vigor as a tourist attraction and antique-collectors' paradise. Persia no longer exists.

As early as 1820, the Act of Congress authorizing the people of Missouri to draft a state constitution and to form a state government included a provision setting aside land for a "seminary of learning". The first state constitution adopted that year provided for "a university" and the means to fund it. Months of legislative maneuvering, lobbying, and pledges of funds from counties wanting to host the site of

## History of Boone County cont'd

the university culminated with the General Assembly's designation in 1839 of Columbia. Boone County residents had pledged more than \$117,000—more than any of the competing counties. A major contributor was James S. Rollins, a prominent figure in Boone County history (at various times a member of the General Assembly, the U.S. House of Representatives, United States Senator, and member of the University Board of Curators). His pledge included much of his own land holdings (now part of the campus). Lesser known was Edward Camplin, a man who could neither read nor write but pledged \$3,000, a sizeable amount at the time. His contribution, and those of numerous other county residents, reflected not only the excitement of competition, but also the vast community support for higher education. Crowds of on-lookers demonstrated that interest again at the dedication July 4, 1843, of the new “principal edifice,” the administration/classroom/museum building that subsequently burned in 1892 when again the pledges of townspeople led to the decision to rebuild the university in Columbia.

Boone County was a slave-holding county in the middle of the only slave-holding state west of the Mississippi River. Except for brief periods of time, Columbia was occupied by Union forces from December 1861 until August 1865. For a time in 1862, the University closed and its buildings were occupied by the military. Boone's population, like that of the state as a whole, was split on the slavery issue; a “Southern Rights” meeting in April 1861 adopted resolutions condemning President Lincoln, supporting “our southern brethren,” and urging Missouri join the other southern states in secession. A “Union meeting” a few weeks later adopted resolutions pledging support of the Union and urging Missouri to remain neutral in the Civil War, but to be prepared to defend against invaders. There were skirmishes in and about Boone County, but the main battles were elsewhere. In 1864, as “bushwhackers” became a major problem, one such group perpetrated the Centralia Massacre. A band of guerillas lead by Bill Anderson robbed and plundered the town of Centralia on September 27, 1864 and then ambushed a train carrying about 150 passengers, including 23 newly discharged federal soldiers. The soldiers were ordered to leave the train, line up, were stripped and shot, their papers and personal effects removed. The train and depot were burned. A few hours later, a detachment of federal troops in pursuit of the guerillas rode into a trap and 108 more were killed. While exact figures as to the number of Boone County men involved in the war are not known, it's estimated about 500 wore Union blue and an equal number Confederate Gray.

The Boons' Lick road gave way to U.S. Highway 40, which largely was replaced with Interstate 70; that part of I-70 in Missouri was the first statewide section of interstate highway to be completed. Boone's strategic and easily-accessible location, midway between St. Louis and Kansas City and 30 miles from the Capitol at Jefferson City, together with its educational and medical facilities, its professional and business economy and its non-polluting industries, have made it one of Missouri's fastest-growing counties. Columbia consistently has been ranked by various national publications as “one of the best” places to live, to retire, and to raise a family. Its cost of living is below the national average and its public schools rank among the best in a town internationally known as the “Athens of Missouri” because it's the home of the state university, Columbia College, and Stephens College.

*This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.*

# County Office Directory

## Assessor

Tom Schauwecker..... Roger B. Wilson Government Center, Room 143..... 573-886-4270

## Auditor

June Pitchford..... Roger B. Wilson Government Center, Room 304..... 573-886-4275

## Circuit Clerk

Christy Blakemore..... Boone County Courthouse..... 573-886-4000

## Thirteenth Circuit Court Judges

J. Hasbrouck Jacobs, Div I Circuit Judge..... Boone County Courthouse..... 573-886-4050  
 Jeff Harris, Div II Circuit Judge..... Boone County Courthouse..... 573-886-4050  
 Kevin Crane, Div III Presiding Judge..... Boone County Courthouse..... 573-886-4050  
 Jodie Asel, Div IV Circuit Judge..... Boone County Courthouse..... 573-886-4050  
 Kimberly Shaw, Div V Associate Circuit Judge.. Boone County Courthouse..... 573-886-4050  
 Carol England, Div VI Associate Circuit Judge... Callaway County Courthouse..... 573-642-0777  
 Sue Crane, Div VII Associate Circuit Judge..... Callaway County Courthouse..... 573-642-0777  
 Sara Miller, Div VIII Family Court Commissioner Boone County Courthouse..... 573-886-4050  
 Michael Bradley, Div IX Associate Circuit Judge Boone County Courthouse..... 573-886-4050  
 Leslie Schneider, Div X Associate Circuit Judge Boone County Courthouse..... 573-886-4050  
 Joshua C. Devine, Div XI Associate Circuit Judge Boone County Courthouse..... 573-886-4050  
 Casey Clevenger, Div XII Drug Court Commissioner Boone County Courthouse..... 573-886-4050

## Clerk

Taylor Burks..... Roger B. Wilson Government Center, Room 236... .. 573-886-4295

## Collector

Brian McCollum..... Roger B. Wilson Government Center, Room 118..... 573-886-4285

## Commissioners

Daniel K. Atwill, Presiding Commissioner..... Roger B. Wilson Government Center, Room 333..... 573-886-4306  
 Fred J. Parry, District I Commissioner..... Roger B. Wilson Government Center, Room 333..... 573-886-4308  
 Janet M. Thompson, District II Commissioner..... Roger B. Wilson Government Center, Room 333..... 573-886-4309

## Community Services

Kelly Wallis, Director..... 605 East Walnut, Suite A..... 573-886-4298

## County Counselor

C.J. Dykhouse..... Roger B. Wilson Government Center, Room 211..... 573-886-4414

## Court Administration

Mary Epping, Court Administrator..... Boone County Courthouse..... 573-886-4060

## Elections & Registration

Main Line..... Roger B. Wilson Government Center, Room 236... .. 573-886-4375

## Emergency Management

Vacant, Director..... Emergency Communications Center ..... 573-544-7900

## Facilities Maintenance & Custodial Services

Doug Coley, Director..... Boone County Annex..... 573-886-4400

## Human Resources & Risk Management

Jenna Redel, Director..... Boone County Annex..... 573-886-4405

## Information Technology, GIS & Mail Services

Aron Gish, Director..... Roger B. Wilson Government Center, Room 220..... 573-886-4315

## Joint Communications (911)

Chad Martin, Director..... Emergency Communications Center..... 573-554-1000

## Chief Medical Examiner

Carl Stacy, MD..... UMC School of Medicine/Pathology..... 573-474-2700

## Resource Management: Planning, Inspection and Engineering

Stan Shawver, Director..... Roger B. Wilson Government Center, Room 315..... 573-886-4330

## Prosecuting Attorney

Dan Knight..... Boone County Courthouse..... 573-886-4100  
 Family Support Enforcement..... 605 East Walnut, Suite B..... 573-886-4127

## Public Administrator

Sonja Boone..... Boone County Courthouse..... 573-886-4190

## Public Defender

Main Line..... Johnson Building..... 573-443-0030

## Purchasing

Melinda Bobbitt, Director..... Boone County Annex..... 573-886-4392

## Recorder

Nora Dietzel..... Roger B. Wilson Government Center, Room 132..... 573-886-4345

## Road & Bridge Maintenance Operations

Greg Edington, Director..... Boone County Public Works..... 573-449-8516

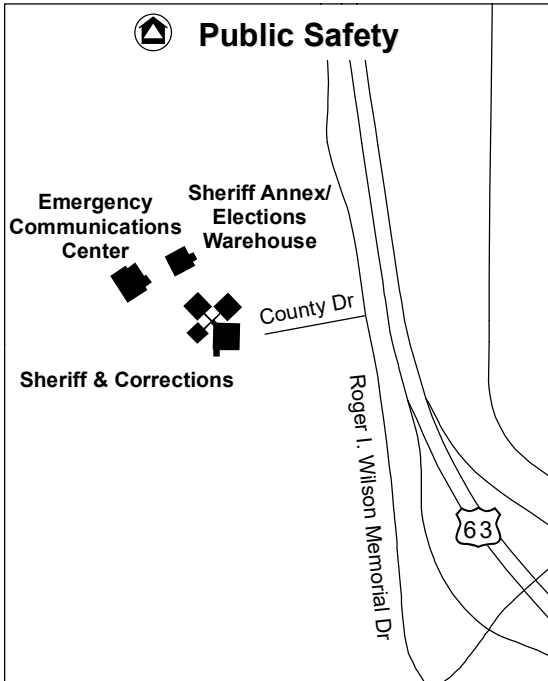
## Sheriff's Department & Correctional Facility

Dwayne Carey, Sheriff,,..... Boone County Sheriff Admin. & Corrections Facility 573-875-1111

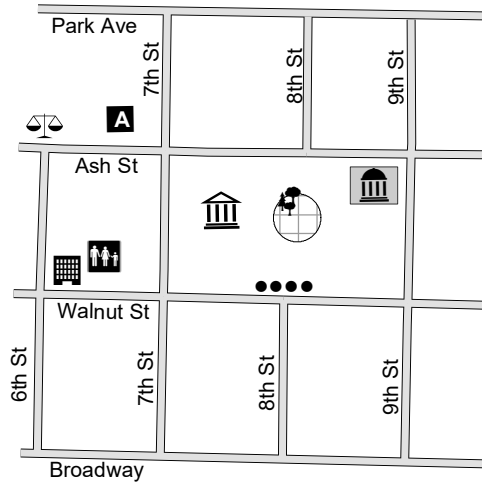
## Treasurer

Tom Darrough..... Roger B. Wilson Government Center, Room 205..... 573-886-4365

# Boone County Facility Locations

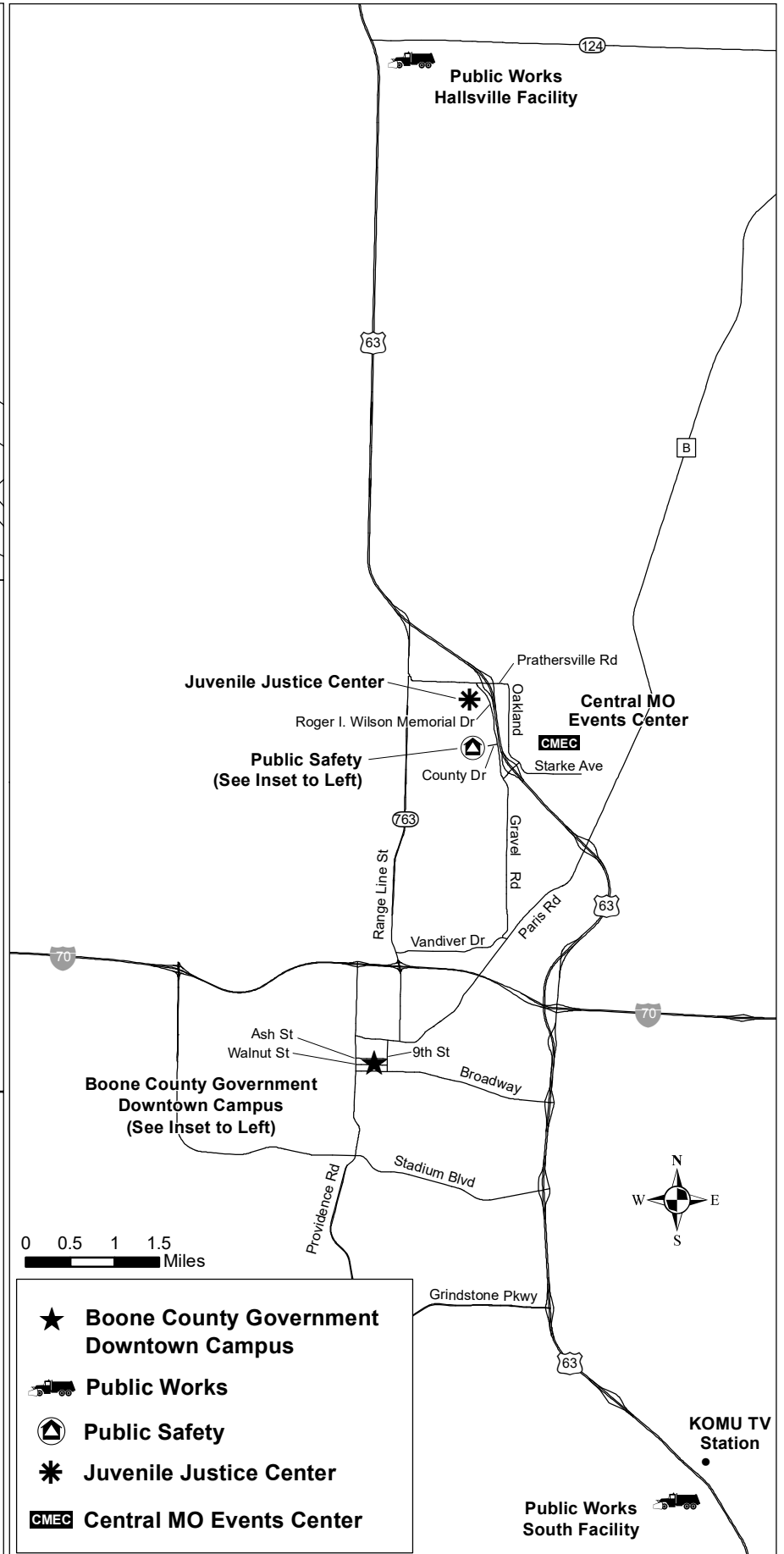


## ★ Boone County Government Downtown Campus



- Courthouse**
- Roger B. Wilson Government Center**
- Historic Columns**
- Boone County Annex**
- Community Services & Family Support Enforcement**
- Johnson Building**
- Alternative Sentencing Center**
- Courthouse Plaza**

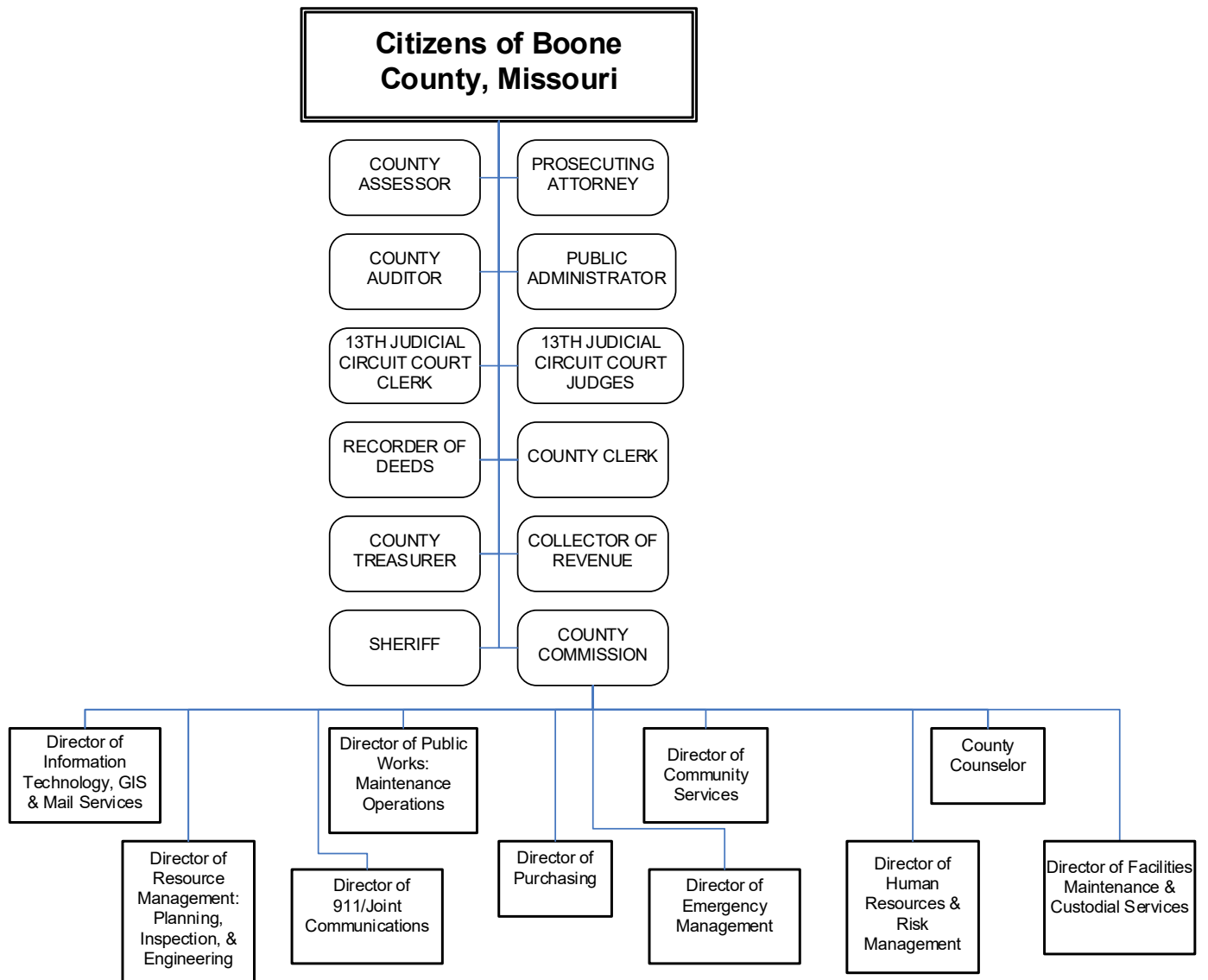
Boone County GIS Department



# Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Emergency Communication Center	2145 East County Drive
Family Support Enforcement & Dept. of Community Services	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Boone County Fairgrounds (CMEC)	5212 N. Oakland Gravel Road
Public Works - Hallsville Facility	780 East Highway 124
Public Works - South Facility	5551 S Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 County Drive

# Organizational Chart



# Budget Calendar and Process

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer.

The annual budget process begins in late June or early July with a preliminary budget meeting with all elected officials and department directors. The purpose of this meeting is to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials, department directors, and outside entities. Research and analysis pertaining to salary and wage increases as well as benefit costs is initiated at this time.

The County Commission meets with their appointed department directors and managers as needed to provide input and review of their budget requests prior to submission to the Budget Officer.

The Circuit Court is required to submit its official budget request to the County Commission by August 15<sup>th</sup> of each year. The Court Administrator and the County Auditor meet to review and discuss the Court's budget request before it is presented to the County Commission.

All other budget requests are due to the Auditor on or before September 1<sup>st</sup>. During September, the Auditor and Commission review revenue forecasts and develop consensus revenue figures. They also review salary and wage information and develop a consensus target for the personnel budget. During October, the Commission and Auditor schedule work sessions with other elected officials to discuss operational goals and budgetary needs.

During September or October, the County Commission holds at least one public hearing for the purpose of obtaining public input prior to developing the overall county budget, as required by state statute. The County Auditor prepares the Proposed Budget by November 15<sup>th</sup> and the Commission conducts public hearings during late November and early December. The Commission makes final changes to the budget and formally adopts the budget. The target adoption date is mid-December.

The following provides an overview of the budget process and important statutory dates.

- **July:** County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- **July and August:** County Commission meets with department directors to provide input and review of departmental budget requests.
- **August 15<sup>th</sup>:** Statutory deadline for the Circuit Court to submit budget request
- **September 1<sup>st</sup>:** Statutory deadline for submitting budget requests to Auditor
- **September 10<sup>th</sup>:** County Auditor prepares budget requests for offices and agencies not submitting requests by this date

## Budget Calendar and Process cont'd

- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15<sup>th</sup>:** County Auditor delivers Proposed Budget to County Commission
- **November 15<sup>th</sup>through December 15<sup>th</sup>:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10<sup>th</sup>:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31<sup>st</sup>.)

## Budget Revisions and Budget Amendments

Occasionally the County will encounter a need to either revise the existing budget to reflect a change in the use of an appropriation or to amend the budget to approve increased spending authority of a specific fund. These are referred to as budget adjustments and are governed by the County's Budget Adjustment Policy, authorized in Commission Order # 4-2014, which is included in the Appendix section of this document.



# **Statutory Provisions Governing Circuit Court Budgets**

The Circuit Court Clerk is charged with the responsibility of transmitting the Circuit Court's budgets, as approved by the court en banc, to the Budget Officer on or before September 1st of each year. Additionally, the Presiding Judge of the Circuit Court, or his designee, is required to meet with the County Commissioners and the Budget Officer no later than August 15th of each year in order to "confer and discuss with them the Circuit Court's estimates of its requirements for expenditures and its estimates of its revenues for the next budget year" (RSMo Chapter 50, sections 640-642). The statutes require that the Budget Officer include the Circuit Court's budget estimates in the County's budget without change; any change in the estimates requires the consent of the Circuit Court or the Circuit Clerk. In the event the governing body finds the Court's estimates to be unreasonable, it may file a petition with the Judicial Finance Commission. When this course of action is pursued, every attempt is made to resolve the dispute prior to the beginning of the fiscal year in question. If this is not possible, an amount equal to the budget estimates in question is placed into a separate escrow account and is not expended until a final determination is obtained.

# Description of the Accounting and Budgeting System

The County adopts an annual budget for its calendar fiscal year in the manner set forth by Missouri statutes. As described below, county operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The County Commission is the appropriating authority for all funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. (Refer to the Overview and Description of Special Revenue Funds and Other Funds in the General Information section.) However, it is common to refer to these individual fund budgets collectively as “the County Budget”. State law requires all budgets to be balanced and annual operating budgets are required for all funds from which monies are expended. Budgets may be amended and revised throughout the year in accordance with the County’s Budget Adjustment Policy (a copy is included in the Appendix Section). Aggregate financial data for each individual fund as well as summary information for groupings of various funds is presented in the Financial Summaries section of this document.

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments which have not yet created a financial liability for the County) are treated as expenditures, whereas in the financial statements these commitments are not treated as expenditures.

The County administers numerous funds, which are described below. The majority of county operations are accounted for in the County’s major funds which include the General Revenue Fund, the Road and Bridge Fund, the Law Enforcement Services Fund, the Community Children’s Services Fund, and the 911/Emergency Management Fund. However, a complete understanding of the County’s budgetary and financial activities requires a review of *all* the funds. Accordingly, this document is designed to provide a comprehensive overview of the County’s entire financial structure and activities.

This budgetary document contains information for all funds for which the County Commission or another county elected official is the appropriating authority and for which the County Treasurer maintains custody of the monies. The County’s Comprehensive Annual Financial Report (CAFR) contains some funds in addition to those that are presented in this document. Specifically, the CAFR contains financial information for the special revenue funds under the jurisdiction of the Circuit Court which are maintained separately by the Court in its own checking account as well as funds related to the Neighborhood Improvement District (NID) Program, described below, which are not included in this document. Additionally, the County’s CAFR includes various fiduciary funds which are not subject to appropriation and therefore are not included in this budgetary document.

The County implemented the NID program in the early 1990’s. This program allows the County to approve and construct road or sewer projects and then recover the costs of these projects in full from property owners. Periodically, the County issues general obligation bonds for these projects; however, taxes are not levied or collected

## Description of the Accounting and Budgeting System cont'd

to retire the debt because the property owners are responsible for these costs. NID budgets are established as the County Commission approves projects throughout the year. As a result, *NID funds* have been excluded from this document; however, all of the related debt service funds are included and account for the special assessment revenue and principle and interest expenditures. A description of past and current NID projects is included in the Overview and Description of Other Budgets section. It is very likely that additional NID budgets will be approved in the future. Portions of the General Fund are reserved in an amount equal to temporary financing provided by the General Fund during construction. The reservations are released once general obligation bonds are issued.

### Basis of Accounting and Budgeting

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Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the *timing* of the measurements made, regardless of the measurement focus applied.

Boone County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations. This approach also demonstrates the degree of compliance with the legally-adopted budget.

The basis of accounting used for financial reporting and budgeting purposes are described below.

**Basis of Accounting used for Financial Reporting Purposes—** Boone County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the *government-wide statements*, prepared on the full-accrual basis of accounting, and the *fund financial statements*, prepared on the modified accrual basis of accounting.

The ***government-wide financial statements*** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private-sector type presentation. A full accrual basis of accounting recognizes expenses when incurred and revenues when earned without respect to the timing of receipt or payment.

The ***fund financial statements*** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the

## **Description of the Accounting and Budgeting System cont'd**

current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured). Under modified accrual accounting, open encumbrances at fiscal year end are not reported as expenditures; instead they are reported as reservations of fund balance.

The County’s financial reports include three kinds of funds (explained in detail in the next section, Description of Funds):

- (1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.
- (2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.
- (3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

For full disclosure of the County’s accounting policies, please refer to the County’s Comprehensive Annual Financial Report.

**Basis of Accounting used for Budgeting Purposes**—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

## **Description of Funds**

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The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. Most of

## **Description of the Accounting and Budgeting System cont'd**

the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

**Governmental Funds** are used to account for governmental activities.

### **■ General Fund (a major fund)**

The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

### **■ Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of revenue sources (other than expendable trusts or major capital projects) that are restricted as to use.

#### **▪ Road and Bridge Fund (a major fund)**

This fund accounts for restricted revenues including a property tax, a one-half cent sales tax, the County's portion of the gasoline tax (CART), and other similar revenues. These revenues may only be used for road and bridge maintenance and improvements.

#### **▪ Law Enforcement Services Fund (a major fund)**

This fund accounts for the permanent one-eighth cent law enforcement sales tax revenues and related expenditures.

#### **▪ Community Children's Services Fund (a major fund)**

This fund accounts for the permanent one-fourth cent sales tax revenues which provide funding for counseling, family support, and temporary residential services to children.

#### **▪ 911/Emergency Management (a major fund)**

This fund accounts for the permanent three-eighths cent sales tax revenues which provide funding for county-wide 911 and emergency management activities.

#### **▪ Other Special Revenue Funds**

The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained. On occasion, the County may establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

### **■ Debt Service Funds**

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term principal, interest, and related costs. Some examples of these funds are the Nursing Home Bond Fund and the Bridge Bond Fund.

## **Description of the Accounting and Budgeting System cont'd**

### **■ Capital Projects Funds**

Capital Projects Funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities.

### **■ Neighborhood Improvement District Funds**

The statutes of the State of Missouri allow the County Commission to create Neighborhood Improvement Districts (NIDs). Current county policy provides for the formation of such districts only for the purpose of financing roadway and sewer improvements. The property owners within a NID pay for such improvements through a special assessment. Each NID fund accounts for all expenditures associated with the improvement project and the subsequent special assessment revenues.

**Proprietary Funds** are governed by the same accounting standards which apply to private business. Proprietary funds may include both enterprise funds and internal service funds.

### **■ Internal Service Funds**

Internal Service Funds are used to account for activities that produce services to be provided to other county departments on a cost-reimbursement basis. For instance, the Self-Health Trust fund accounts for the operations of the County's Self-Insured Health Plan for county employees and the Building and Grounds fund accounts for facilities maintenance and housekeeping activities.

### **■ Enterprise Funds**

The County does not operate any business-type activities and therefore does not use enterprise funds.

**Fiduciary Funds** are used to account for the County's custodial or fiduciary activities pertaining to various trust and agency funds. Note: The County does not budget these funds because the resources and assets of these funds do not belong to the County and therefore cannot legally be appropriated by the County Commission for county purposes.

### **■ Private Purposes (Non-Expendable) Trust Funds**

The County serves as trustee for several non-expendable trusts. Corpus amounts are to remain intact while investment income is used for the activities specified in the trust documents.

### **■ Trust and Agency Funds**

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

## **Overview of the Fund-Department-Account Code Structure**

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Each line item in the accounting system consists of three elements: the fund number, the department number, and the account number.

## Description of the Accounting and Budgeting System cont'd

**Fund Numbers** are identified by a unique three-digit number. The first digit of the fund number denotes the fund family to which the fund belongs. For instance, 1XX denotes the general fund family; 2XX denotes the special revenue fund family; 3XX denotes the debt service fund family; 4XX denotes the capital projects fund family; 5XX denotes the Neighborhood Improvement District (NID) fund family; 6XX denotes the internal service fund family; and, 7XX denotes the agency and trust fund family.

**Department Numbers** are four (4) digit number assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represent the fund number. For example, the department numbers for Public Works include #2040, #2045, and #2049. These budgets are included in the Road and Bridge Fund, #204, which belongs to the special revenue fund family.

**Account Numbers** are used to break revenue and expense accounts into various categories, or classes. For expenditures, budgetary control is exercised at the class level. These accounts are briefly described below by account name, number, and description.

### ■ Revenue Accounts

- **Property Taxes - 03000-03099**  
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- **Sales Taxes - 03100-03199**  
Taxes imposed on the sale or use of selected goods and services.
- **Franchise Taxes - 03200-03299**  
This tax is levied on certain franchises, i.e. cable television.
- **Licenses and Permits - 03300-03399**  
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- **Intergovernmental Revenues - 03400-03499**  
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- **Charges for Services - 03500-03599**  
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- **Fines, Forfeitures, And Contractual Forfeits - 03600-03699**  
Fines include monies derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any monies derived from confiscating deposits held as a performance guarantee.
- **Interest - 03700-03799**  
Income on all long term and short-term bank deposits and other investments.
- **Miscellaneous - 03800-03899**  
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

## **Description of the Accounting and Budgeting System cont'd**

- Other Financing Sources - 03900-03999  
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts-- budgetary control is exercised at the class level.
  - Personal Services - 10000-19999 (Class 1)  
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
  - Materials and Supplies - 20000-29999 (Class 2)  
Includes expenses for such items as rock and asphalt for the county road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
  - Dues, Travel and Training - 30000-39999 (Class 3)  
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state, and local organizations (National Association of Counties, Government Finance Officers Association, etc.), registration fees for conferences and training courses, and reimbursable expenses.
  - Utilities - 40000-49999 (Class 4)  
Includes expenses such as telephone, natural gas, electricity, and water as provided to county offices and departments.
  - Vehicle Expense - 50000-59999 (Class 5)  
Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. and reimbursable mileage expense for each office and department.
  - Equipment and Building Maintenance - 60000-69999 (Class 6)  
Includes repairs and maintenance to all county-owned buildings such as the Courthouse, Jail, Road and Bridge Department, etc. and repairs and service contracts for county-owned equipment including typewriters, computers and printers, copy machines, etc.
  - Contractual Services - 70000-79999 (Class 7)  
Includes cost of building use charges, legal services, equipment leases, and outside and professional services (engineering fees, survey fees, private contracts for road construction, etc.).
  - Other - 80000-89999 (Class 8)  
Operational expenses not classified above such as public notices, advertising for employment opportunities/bid proposals, meeting expenses, etc.
  - Fixed Asset Additions - 90000-99999 (Class 9)  
Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.).



# Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<b><i>Special Revenue Funds</i></b>		
200	Special Building Projects-Citizen Contributions Fund <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund <i>Currently inactive</i>	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p> <p>Effective January 1, 2014, the tax rate was set at 0%. The financial activities of this fund will be transitioned to Fund 270, the 911/Emergency Management Fund (a major fund).</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road &amp; Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. The County Commission approves the budget and administers the fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>
205	<p>Infrastructure Grants Fund</p> <p><i>Currently inactive</i></p>	<p>This fund is established and governed by local policy.</p> <p>It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget and administers the fund.</p>
208	Road Sales Tax	<p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2018. The County Commission establishes the budget and administers this fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer administers this fund.</p>
211	Collector Tax Maintenance Fund	<p>This fund is established and governed by RSMo 52.312-317.</p> <p>It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.</p>
212	Fairground Maintenance Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund to be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>
213	Community Health & Medical	<p>This fund is established and governed by local policy.</p> <p>It accounts for dedicated revenues received pursuant to the Boone Hospital Lease and which are intended to fund community health and medical needs. The County Commission approves the budget and administers the fund.</p>
214	Stormwater Grants <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures associated with various stormwater grants. The Director of Resource Management approves the budget and administers the fund.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
215	Boone County Fairgrounds Regional Recreational District Fund	<p>This fund is established and governed by RSMo 67.792 – 67.799.</p> <p>It accounts for dedicated revenues derived from a one-half cent sales tax imposed by the County Commission on retail sales occurring within the boundaries of the Boone County Fairgrounds Regional Recreational District. The district was established pursuant to Commission Order 223-2011 and the one-half cent sales tax was authorized pursuant to Commission Order 224-2011.</p>
216	Community Children's Services Fund	<p>This fund is established and governed by RSMo 210.861.</p> <p>It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.</p>
230	Election Services Fund	<p>This fund is established and governed by RSMo 115.065.</p> <p>It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.</p>
231	Federal HAVA Election Fund (HAVA) <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Help Americans Vote Act. The County Commission and County Clerk approve the budget and administer the fund.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
232	Election Equipment Replacement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment.</p>
233	FVAP Ease Grant Funds <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to a grant received from the Department of Defense for federal voting assistance program. The grant provides 100% funding for the project and is administered by the County Clerk.</p>
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
254	Sheriff Civil Charges Fund	<p>This fund is established and governed by RSMo 57.280.</p> <p>It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.</p>
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>
256	Inmate Prisoner Detainee Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
257	Sheriff K9 Operations Fund	<p>The fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Sheriff's canine program. The budget is established by the Commission and administered by the Sheriff.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
261	Prosecuting Attorney Tax Collection Fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
263	Prosecuting Attorney Bad Check Fund <i>Currently inactive</i>	<p>This fund is established and governed by RSMo 570.120.</p> <p>It accounts for revenues derived from Prosecuting Attorney fees for the collection of Non-Sufficient Funds (NSF) checks. The Prosecuting Attorney approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
265	PA Administrative Handling Cost Fund	<p>This fund is established and governed by RSMo 559.100.</p> <p>It accounts for fee revenue authorized for the collection, disbursement, and general administration of crime victim restitution. The Prosecuting Attorney approves and administers this fund.</p>
270	911/Emergency Management Sales Tax Fund	<p>This fund is established and governed by RSMo 67.547.</p> <p>It accounts for the revenues of a voter-approved 3/8-cent sales tax for a County-wide joint communications and dispatch center (911 Center) and for the funding of emergency management services. The County Commission approves the budget and administers the fund. An advisory board comprised of Boone County citizens and user agencies provides input and guidance.</p>
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>



## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

## ***Debt Service Funds***

303	Government Building Debt Service Reserve	<p>The fund is established pursuant to long-term debt requirements.</p> <p>It accounts for the mandatory reserve fund established for the debt incurred for the construction of the Government Center. The original Series 1993 \$4,505,000 Special Obligation Bonds were replaced with Series 2003 Refunding and Improvement Bonds which were subsequently replace with Series 2012 Certificates of Participation.</p>
305	2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of the County's \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.</p>
306	2015 Series Special Obligation Bonds – Emergency Communications Center	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$13.32 million bonds issued in 2015 to construct the Emergency Communications Center (ECC). Annual principal and interest is paid from the proceeds of a sales tax approved by voters in 2013.</p>
386	2006 Series Road NID Bond (General Obligation Bonds)  <i>Currently inactive</i>	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$182,000 bonds issued in 2006 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
390	2011 Series A Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments</p>
393	2016 Series Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$223,700 bonds issued in 2016 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments</p>

# Overview and Description of Special Revenue and Other Funds cont'd

## ***Capital Project Funds***

4XX Various

Capital Project funds are established by local policy and/or state statute. These funds account for design, construction, and/or acquisition costs pertaining to County facilities. Active Capital Project Funds include the following:

- 405- General Capital Fund
- 410- Emergency Communications Center (ECC) Facility Construction and Technology

# Overview and Description of Special Revenue and Other Funds cont'd

## ***Neighborhood Improvement District (NID) Funds***

501	Colchester Road Paving	NID funds are established by local policy.
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.
503	Clearview Paving	
504	Bon Gor Lake Estates Paving	
505	Trails West Paving	
506	Bearfield Paving	
507	Lake Sundance Paving	
508	Walnut Brook Paving	
509	Pierpont Meadows	
510	Pin Oak Sanitary Sewer	
511	New Haven	
512	University Estates	A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.
513	Fairway Meadows Sewer	
514	Trobridge Road	Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in this budget document.
515	Wilson Turner	
516	Hillview Acres	
517	Cedar Gate	
518	Hartsburg Hills Road	
519	Applewood Creek Road	
520	Good Time Acres Road	
521	Summer Lane Road	
522	Hill Creek Sanitary Sewer	
523	W.B. Smith Sewer	
524	Brown Station Sewer	
525	Country Squire Sewer	
526	Lakewood/Valley Creek Road	
527	Manchester Heights Sewer	
528	Phenora North Sewer	
529	Bolli Road Sewer	

# Overview and Description of Special Revenue and Other Funds cont'd

## *Internal Service Funds*

600	Self-Insured Health Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured health plan for county employees.</p>
601	Self-Insured Dental Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured dental plan for county employees.</p>
602	<p>Self-Insured Workers Compensation</p> <p><i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i></p>	<p>This fund is established by local policy.</p> <p>It accounts for operations for the self-insured workers compensation plan for county employees.</p>
603	<p>Self-Insured Workers Compensation Loss Control Fund</p> <p><i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i></p>	<p>This fund is established by local policy.</p> <p>It accounts for programs and expenditures intended to prevent workers compensation injuries.</p>
610	Building and Grounds Fund	<p>The fund is established by local policy.</p> <p>This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage.</p>
620	Building and Grounds Capital Repair and Replacement	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings other than the Health Facility, Road and Bridge Maintenance Operations' Facility, and the Fairgrounds. The resources are derived from an annual charge based on square footage.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets.</p>
622	Capital Repair and Replacement Fund – Family Health Center Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center.</p>
623	Capital Repair and Replacement Fund – Health Department Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department.</p>
624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget.</p>
625	Capital Repair and Replacement Fund – Emergency Communications Center	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for the Emergency Communication Center. The resources are derived from annual appropriations from the annual operating budget.</p>



## Overview and Description of Special Revenue and Other Funds cont'd

### ***Private Purpose Trust Funds***

720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Union Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>
723	Rocky Fork Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Rocky Fork Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>

# Fiscal and Budget Policies

Boone County operates under a statutory elective form of government in which specific authority and responsibility are granted to each elected official according to state law. The three-member County Commission has limited ordinance-making powers granted by the Missouri state legislature as well as exclusive control of county property. The County Commission also has final authority over the County Budget, except for certain special revenue funds where state law grants final budget authority to individual elected officials.

County officials are expected to manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility. The Fiscal and Budget Policies presented below are intended to guide County officials' decisions and actions to ensure that these goals are achieved. In addition, these policies demonstrate County Officials' commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The Fiscal and Budget Policies presented below were approved by County Commission Order # 550-2017.

## Revenue Policy:

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- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base so as to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- Revenue trends are examined monthly and incorporated into annual revenue forecasts.
- The County does not use revenue sources while legal action is pending.
- The County Commission will identify areas where cost recovery through user fees and rates is legal and appropriate and establish target levels for such cost recovery. User fees and rates, as well as target cost recovery percentages, will be examined annually as part of the budget process and adjusted as necessary.

## Budget Policy:

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- The County will adopt a balanced budget each year in accordance with state law. The budget is considered balanced when the *total resources of a fund* are sufficient to cover the *proposed spending plan* for that fund. In no event shall the proposed spending for a specific fund exceed the total resources available to the fund.

Within this definition, *total resources of a fund* refers to the sum of estimated revenues, other financing sources, and available fund balance; *proposed spending plan* refers to the sum of appropriations and other financing uses.

The following scenarios reflect examples of a balanced budget for any given fund:

- Scenario One: Revenues + Other Financing Sources  $\geq$  Expenditures + Other Financing Uses

## Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance  $\geq$  Expenditures + Other Financing Uses
- The County will develop a multi-year revenue and expenditure forecast to be used in conjunction with the annual budget process.
- Realistic revenue projections will reflect conservative assumptions.
- The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- The annual operating budget will provide for routine maintenance and repair of the County's infrastructure, buildings, vehicles, equipment, and other long-lived assets.
- The General Fund incurs costs for various central services such as Human Resources and Risk Management; Legal; Purchasing; Information Technology and GIS; Payroll; Finance, Budgeting, and Treasury Management; Mail Services, etc. The annual operating budget will provide for reimbursement to the General Fund for inter-fund services used by operations wholly funded from dedicated special revenue monies (for example, Road and Bridge Fund or 911/Emergency Management Sales Tax Fund). The County Auditor is responsible for determining the cost allocation methodology to be used. The methodology should comply with established accounting standards and any applicable legal requirements.
- The annual operating budget includes only those grants that have been awarded to the County for the budget period. *Potential* grants are not included in the budget until final award is made to the County. Exceptions to this policy may be authorized by the Budget Officer. (See Grants Policy below for additional policy guidance.)
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget will be available for view at the Columbia Public Library and on the County's web site <http://www.showmeboone.com>
- The County will annually submit its budget to the Government Finance Officers Association (GFOA) for an independent review and implement recommendations to the extent reasonably practical.
- The budget may be amended and revised during the year in accordance with the County's Budget Adjustment Policy (approved in Commission Order # 4-2014). A copy of the policy is included in the Appendix Section of this document.

### Grant Policy:

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- Grant applications should be approved by the County Commission *prior* to submitting the grant application to the grantor entity/agency.
- For all grants, the County Commission will identify the local match requirement, if any, and ensure that appropriations are sufficient to meet the match requirement. In addition, the County Commission will determine the amount, if any, of on-going

## **Fiscal and Budget Policies cont'd**

budgetary impact resulting from the grant and ensure that appropriations are sufficient to meet the grant, if the grant is to be accepted.

- The County does not operate a centralized grants administration office. Therefore, each Administrative Authority who applies for, and is awarded a grant, is solely responsible for all grant administration, grant reporting, and grant compliance activities.

### **Capital Improvements Policy:**

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- The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.
- The County will identify the estimated on-going operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.

### **Fixed Assets, Infrastructure Assets, and Capital Asset Policy**

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- The County will maintain an inventory of fixed assets in accordance with statutory requirements. Currently, state law requires long-lived assets having an acquisition cost of \$1,000 or more to be inventoried.
- Physical inventories of the County's fixed assets will be conducted on an annual basis, according to a 3-year rolling schedule.
- The County will maintain an inventory of its transportation network infrastructure assets.
- All County property is to be disposed of in the manner authorized by the County Commission.
- County property may not be used for personal gain.
- Administrative Authorities are responsible for establishing policies and procedures within their respective offices to safeguard the various county assets under their control.

### **Financial Accounting and Reporting Policy:**

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- The County will establish and maintain an accounting system that allows for identifying, capturing, summarizing, and reporting the financial activities of the County.
- Except in very limited cases, County revenues will be accounted for as "gross revenue" and not netted against expenditures.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP).
- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- An independent financial audit will be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.

## Fiscal and Budget Policies cont'd

- The County will annually submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.

### Purchasing Policy:

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- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.
- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

### Debt Policy:

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- The County will adhere to the provisions of the Debt Management Policy, adopted by Commission Order #593-2012.
- The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes. The County may also enter into lease-purchase agreements.
- The County may issue refunding bonds for refunding, extending or unifying the whole or any part of its valid outstanding revenue or special obligation bonds.
- The County will follow a policy of full disclosure on every financial report and bond prospectus.
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County will manage its budget and financial affairs in such a way as to ensure continued high bond ratings.
- No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

### Fund Balance and Emergency Appropriation Policy:

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- **Fund Balance--major operating funds:** In preparing and adopting the annual budget, the County will calculate and maintain a projected unreserved, undesignated fund balance equal to at least two month's operating expenditures, which is approximately 17%. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.

## Fiscal and Budget Policies cont'd

- **Fund Balance--nonmajor operating funds:** Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- **Emergency Appropriation:** Within the General Fund, an emergency appropriation equal to at least 3% of revenue will be included in the annual budget, as required by state law. The Emergency Appropriation may be used for unforeseen emergencies and requires a unanimous vote of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

### Enterprise Fund Policy:

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- Enterprise funds will be used to account for the acquisition, operation, and maintenance of county facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable. Note: **The County does not currently operate any enterprise activities.**

### Internal Service Fund Policy:

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- Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments.
- Internal Service Funds are intended to be self-supporting from user charges received from the respective user departments.
- Internal Service Funds are intended recover the cost of operations without producing any significant amount of profit in excess of the fund's requirements.

# Summary of Long Term Debt

Boone County is authorized by the Missouri Constitution and the Revised Statutes of Missouri to incur general obligation debt upon voter approval. In addition, the County is authorized to incur special obligation debt (no voter approval required) for the purpose of purchase, construction, or expansion of county buildings.

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts; as a result, there is no property tax levy for debt retirement imposed by the County. The special assessments are billed, collected, and remitted to the County by the County Collector and are deposited into debt service funds that are legally restricted for payment of principal and interest on the outstanding bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Special obligation bonds issued for the construction and expansion of county buildings are retired through annual appropriation: monies from the appropriate operating budgets are transferred to the applicable debt service fund from which annual principal and interest payments are made.

Debt Service expenditures included in the FY 2019 Budget total \$1,133,668 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$972,133 relate to special obligation bonds associated with land and building acquisition and \$161,535 relate to NID general obligation bonds.

## **Debt payable as of January 1<sup>st</sup> is composed of the following:**

### **General Obligation Bonds:**

\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	155,000
	<hr/>
<b>Sub-total: General Obligation Debt – Road NIDs</b>	<b>\$ 155,000</b>
\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	602,000
\$204,000 Series 2010A general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030; interest at 4.0% to 5.0%	196,000
\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029; interest at 1.48%	92,936

## Summary of Long Term Debt cont'd

\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031: interest at 4.0% to 5.0%.

57,000

\$223,700 Series 2016 general obligation neighborhood sewer improvement bonds due in annual installments of \$8,540 to \$14,300 through 2036: interest at 2.75%

206,383

**Sub-total: General Obligation Debt – Sewer NIDs**

1,154,319

**Total: All General Obligation Debt**

\$ **1,309,319**

### Special Obligation Bonds:

\$830,000 Series 2010 taxable special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt service payments are secured by amounts appropriated by the County each fiscal year.

190,000

\$13,320,000 Series 2015 special obligation bonds due in annual installments of \$525,000 to \$855,000 beginning in 2015 through 2034; semi-annual interest is due 2015 through 2034; interest at 2.000% to 3.125%. Debt service payments are secured by amounts appropriated by the County each fiscal year.

11,065,000

**Total: All Special Obligation Debt**

\$ **11,255,000**

**Total Combined Debt:**

\$ **12,564,319**

### Status of voter-approved general obligation bond issues as of January 1st:

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to Issue	Outstanding
1992 Road NIDS	\$ 3,500,000	\$ 2,031,000	\$ 1,469,000	\$ 155,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,154,319



## Summary of Long Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2019	655,000.00	316,815.21	126,317.48	35,533.64	781,317.48	352,348.85	1,133,666.33
2020	665,000.00	301,150.91	128,665.46	32,038.84	793,665.46	333,189.75	1,126,855.21
2021	585,000.00	287,418.76	136,120.26	28,240.80	721,120.26	315,659.56	1,036,779.82
2022	595,000.00	272,643.76	83,582.07	25,338.37	678,582.07	297,982.13	976,564.20
2023	615,000.00	254,493.76	85,051.07	23,461.37	700,051.07	277,955.13	978,006.20
2024-2028	3,375,000.00	979,218.80	466,656.63	86,257.11	3,841,656.63	1,065,475.91	4,907,132.54
2029-2033	3,910,000.00	433,893.80	241,218.41	20,097.40	4,151,218.41	453,991.20	4,605,209.61
2034-2038	855,000.00	13,359.38	41,707.40	2,313.07	896,707.40	15,672.45	912,379.85
Total	\$ 11,255,000.00	2,858,994.38	1,309,318.78	253,280.57	12,564,318.78	3,112,274.95	15,676,593.73

### Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1<sup>st</sup>, the County's statutory debt limit will exceed \$287,430,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,874,300,000
Constitutional Debt Limit (10%):	\$ 287,430,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,309,319
Debt outstanding at January 1 as a percentage of debt limit:	0.5%

# Financial Summaries—

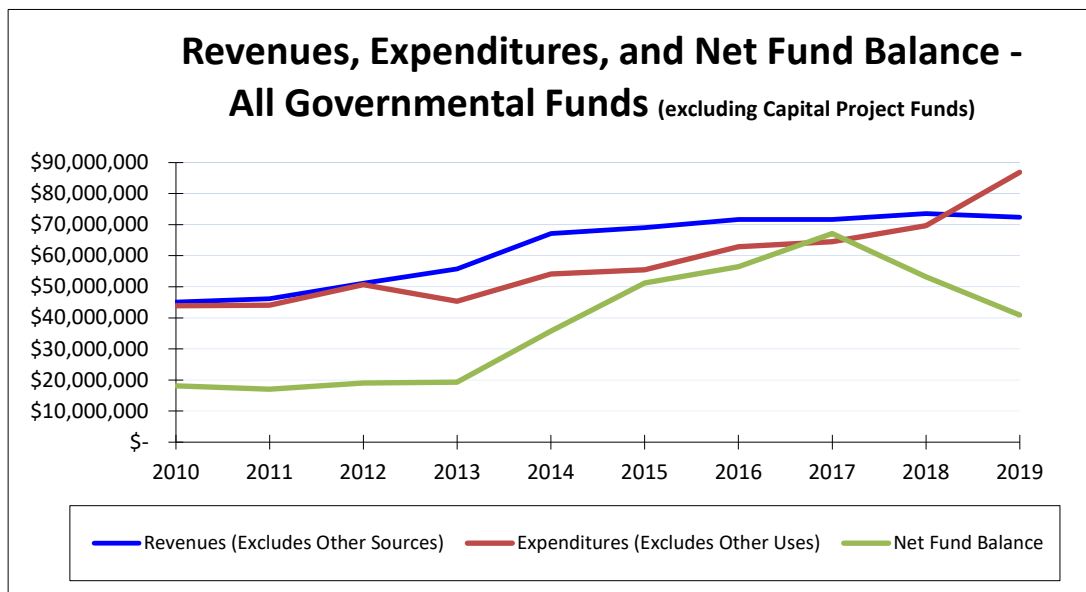
This section contains the following information:

- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds Combined)
- Graphical presentation of comparative annual growth rates in sales tax for the last 10 years

# Financial Summaries

## Revenues, Expenditures, and Net Fund Balance – All Governmental Funds (Excluding Capital Project Funds)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Revenues (Excludes Other Sources)	\$45,098,630	\$46,174,373	\$51,094,042	\$55,734,573	\$67,156,679
Expenditures (Excludes Other Uses)	\$43,880,268	\$44,095,275	\$50,690,252	\$45,345,945	\$54,096,677
Net Fund Balance	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110
	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Revenues (Excludes Other Sources)	\$69,075,258	\$71,635,975	\$71,635,975	\$73,543,094	\$72,382,134
Expenditures (Excludes Other Uses)	\$55,509,273	\$62,891,547	\$64,540,179	\$69,629,570	\$86,816,091
Net Fund Balance	\$51,202,647	\$56,465,866	\$67,111,011	\$53,169,638	\$40,877,357



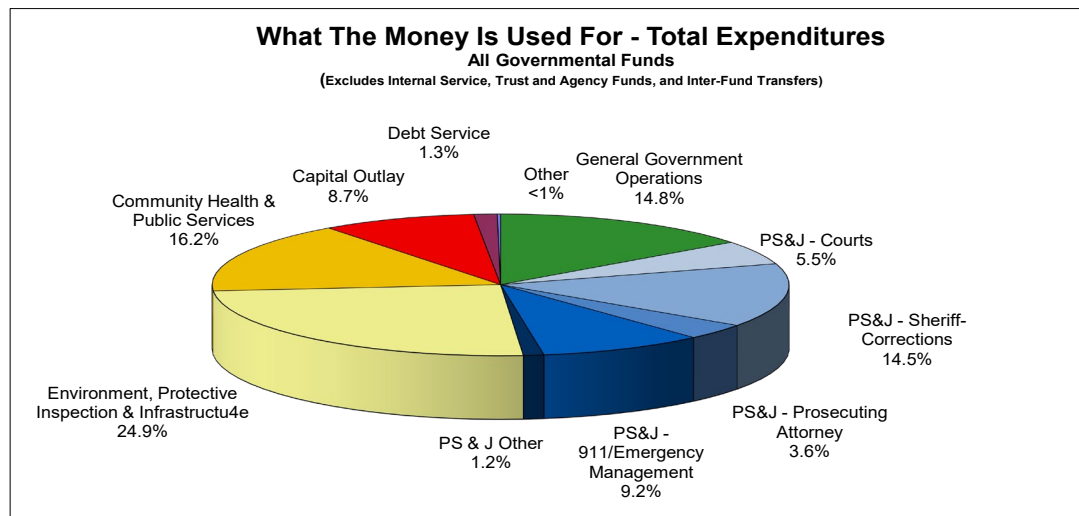
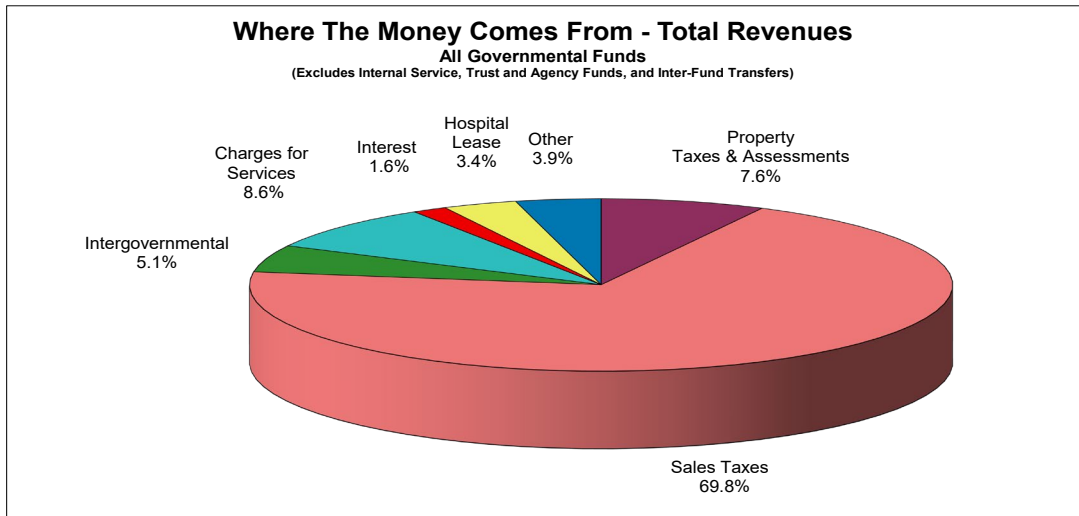
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:**

- Fiscal year 2012 expenditures “spike” is associated with two non-recurring projects in the Road and Bridge Fund
- Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management
- Favorable revenue variances (2013 and 2014)
- High number of extended staff vacancies within County offices (primarily in the General Fund), resulting in increased favorable spending variances (2013, 2014, and 2015)

# Financial Summaries cont'd

## 2019 Budget – All Governmental Funds

(Excluding Capital Project Funds)



### Where The Money Comes From

Property Taxes & Assessments	\$ 5,491,132
Sales Taxes	50,517,000
Intergovernmental	3,681,198
Charges for Services	6,226,317
Interest	1,153,897
Hospital Lease	2,475,500
Other	2,837,090
<b>Total Revenues</b>	<b>\$ 72,382,134</b>
Other Financing Sources	1,087,302
Fund Balance Used for Operations	14,333,577
<b>Total Financing Sources</b>	<b>\$ 87,803,013</b>

### What The Money Is Used For

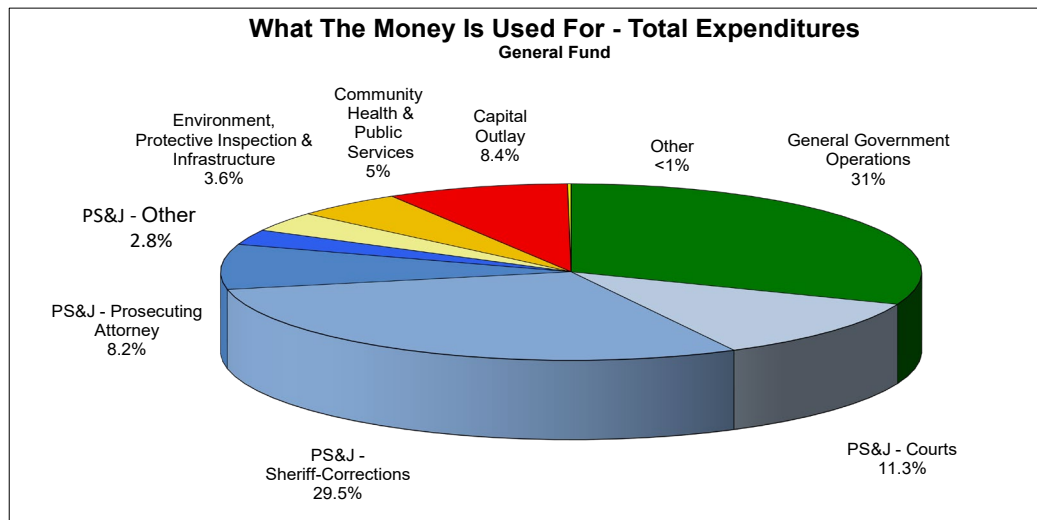
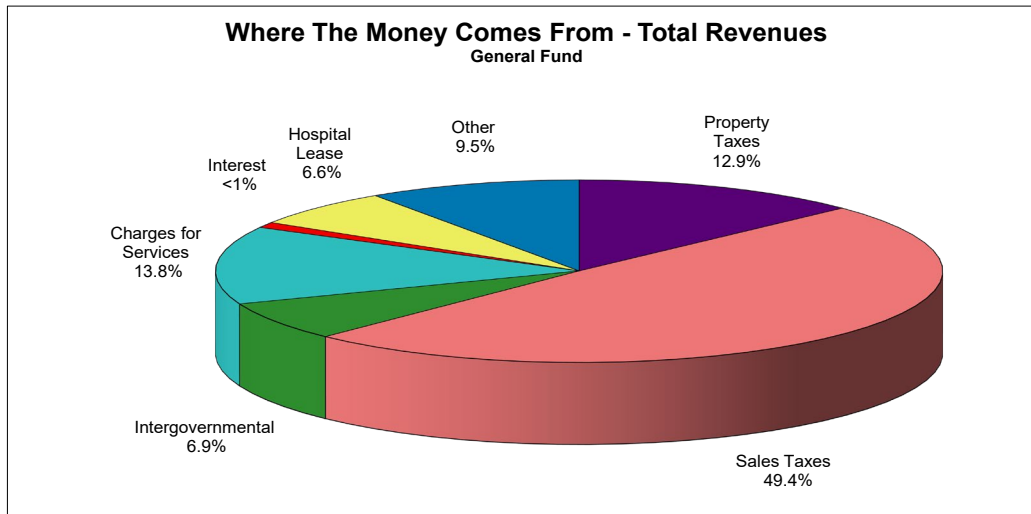
General Government Operations	\$ 12,824,276	**
PS&J - Courts	4,733,909	
PS&J - Sheriff-Corrections	12,603,857	
PS&J - Prosecuting Attorney	3,145,545	
PS&J - 911/Emergency Management	8,018,550	
PS&J - Other	995,099	***
Environment, Protective Inspection & Infrastructure	21,570,101	
Community Health & Public Services	14,078,063	
Capital Outlay	7,548,883	
Debt Service	1,133,668	
Other	164,140	
<b>Total Expenditures</b>	<b>\$ 86,816,091</b>	
Total Other Financing Uses	986,922	
<b>Total Financial Uses</b>	<b>\$ 87,803,013</b>	

\*\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records

\*\*\* Includes Public Administrator, Medical Examiner, Public Defender, LEST Revenue, LEST Judicial Information Sys-County

# Financial Summaries cont'd

## 2019 Budget – General Fund (Major Fund)



### Where The Money Comes From

Property Taxes	\$ 3,765,900
Sales Taxes	14,408,000
Intergovernmental	2,004,278
Charges for Services	4,032,019
Interest	286,431
Hospital Lease	1,925,500
Other	2,772,788
<b>Total Revenues</b>	<b>\$ 29,194,916</b>
Other Financing Sources	17,210
Fund Balance Used for Operations	4,128,962
<b>Total Financing Sources</b>	<b>\$ 33,341,088</b>

### What The Money Is Used for

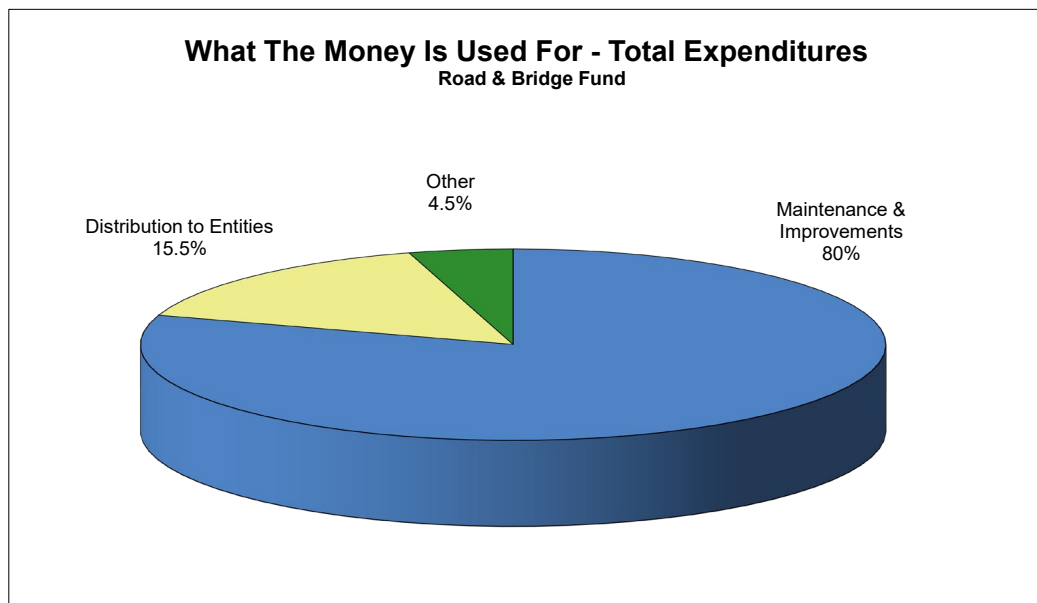
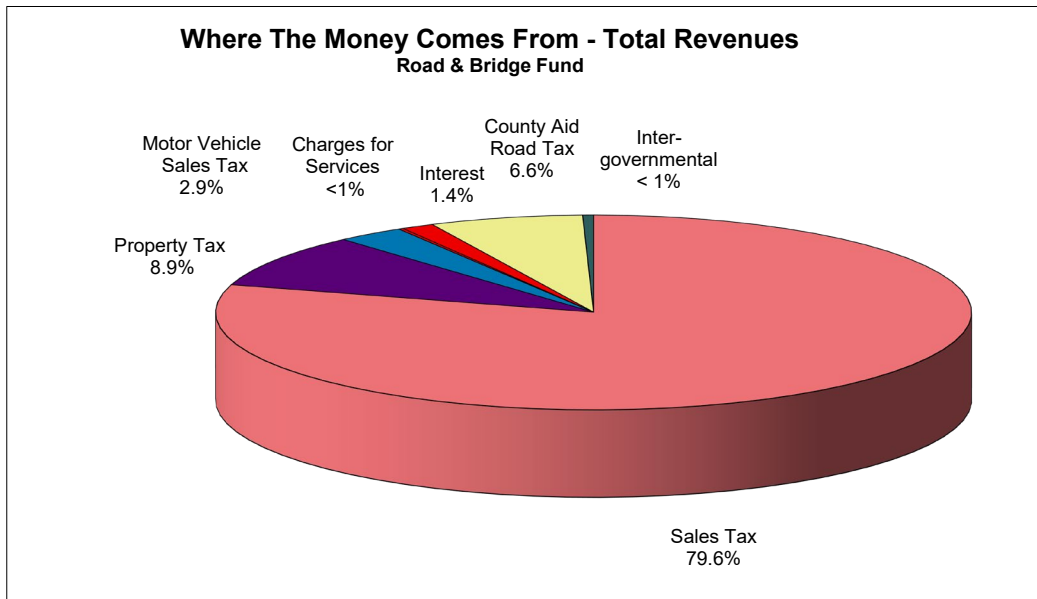
General Government Operations	\$ 10,315,868	**
PS&J - Courts	3,771,980	
PS&J - Sheriff/Corrections	9,804,629	
PS&J - Prosecuting Attorney	2,743,442	
PS&J - Other	926,928	***
Environment, Protective Inspection & Infrastructure	1,202,958	
Community Health & Public Services	1,664,145	
Capital Outlay	2,795,638	
Debt Service	-	
Other	55,500	
<b>Total Expenditures</b>	<b>33,281,088</b>	
Total Other Financing Uses	60,000	
<b>Total Financial Uses</b>	<b>\$ 33,341,088</b>	

\*\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

\*\*\* Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch

# Financial Summaries cont'd

## 2019 Budget–Road & Bridge Fund (Major Fund)



### Where The Money Comes From

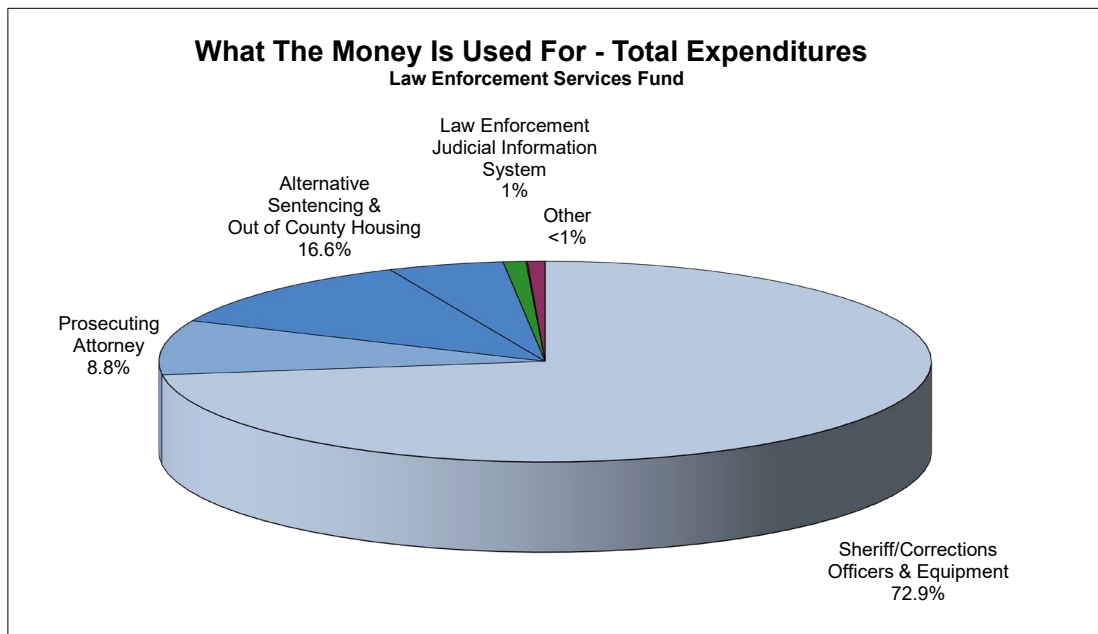
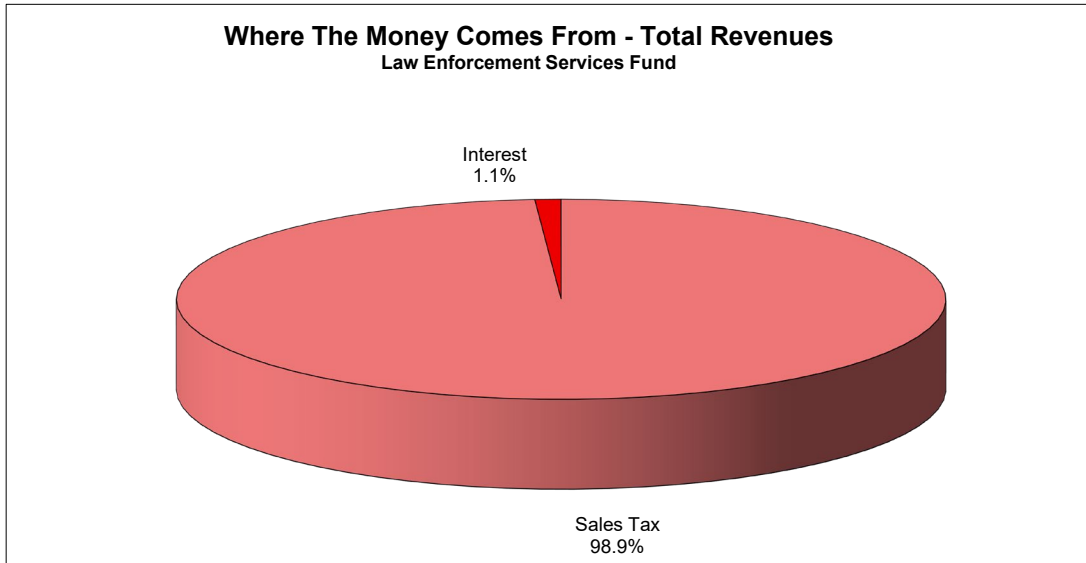
Sales Tax	\$ 14,379,000
Property Tax	1,610,500
Motor Vehicle Sales Tax	525,000
Charges for Services	36,405
Interest & Other	252,330
County Aid Road Tax	1,188,000
Intergovernmental	84,370
<b>Total Revenues</b>	<b>\$ 18,075,605</b>
Other Financing Sources	64,905
Fund Balance Used for Operations	2,817,148
<b>Total Financing Sources</b>	<b>\$ 20,957,658</b>

### What The Money Is Used for

Property Tax Distribution	\$ 280,000
Sales Tax Distribution	2,891,000
Maintenance	7,116,460
Pavement Preservation	8,326,000
Design & Construction	1,186,398
Stormwater Administration	125,800
Administration	630,000
Facility Repair & Replacement	150,000
Insurance Activity	20,000
CART/MV Distribution to Road District	86,750
Other	145,250
<b>Total Expenditures</b>	<b>\$ 20,957,658</b>
Total Other Financing Uses	-
<b>Total Financial Uses</b>	<b>\$ 20,957,658</b>

# Financial Summaries cont'd

## 2019 Budget– Law Enforcement Services Fund (Major Fund)



### Where The Money Comes From

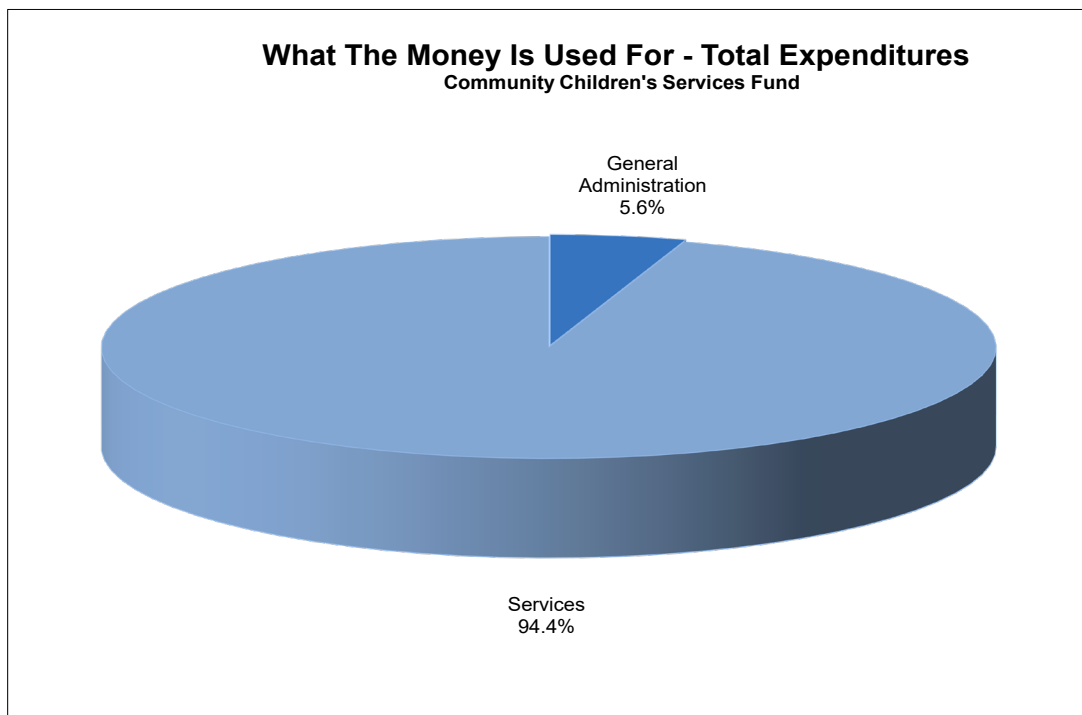
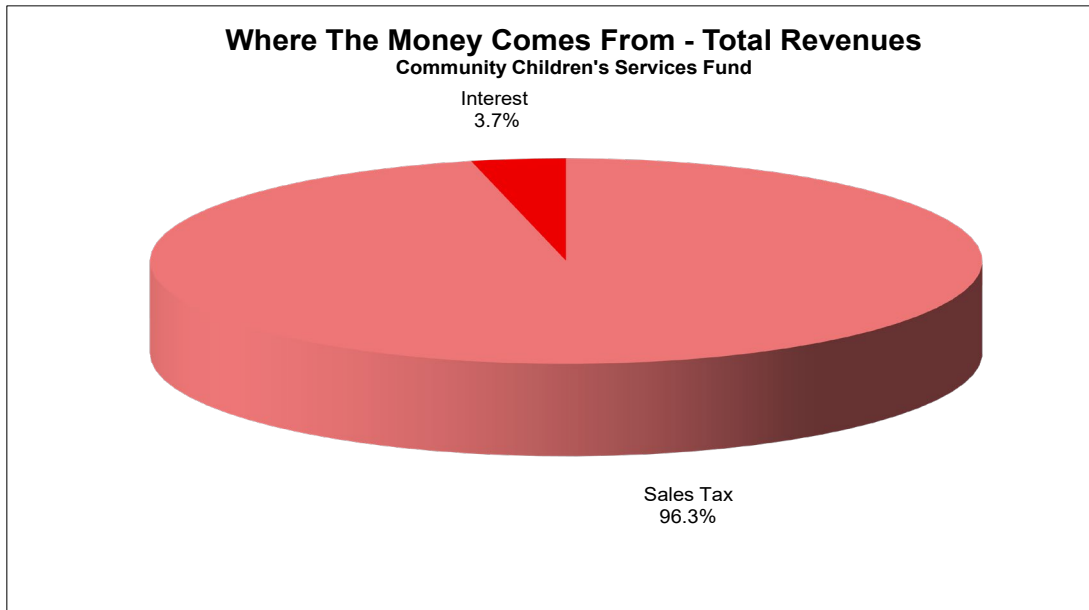
Sales Tax	\$3,598,000
Charges for Services	500
Interest	39,400
Total Revenues	<u>\$3,637,900</u>
Other Financing Sources	30,200
Fund Balance Used for Operations	355,840
Total Financing Sources	<u>\$4,023,940</u>

### What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,931,373
Prosecuting Attorney	353,648
Alternative Sentencing	473,648
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	38,371
Law Enforcement Judicial Information System-Court	2,100
Other	29,800
Total Expenditures	<u>\$4,023,940</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$4,023,940</u>

# Financial Summaries cont'd

## 2019 Budget– Community Children's Services Fund (Major Fund)



### Where The Money Comes From

Sales Tax	\$ 6,810,000
Interest	259,800
Total Revenues	<u>\$ 7,069,800</u>
Other Financing Sources	-
Fund Balance Used for Operations	4,015,894
Total Financing Sources	<u>\$ 11,085,694</u>

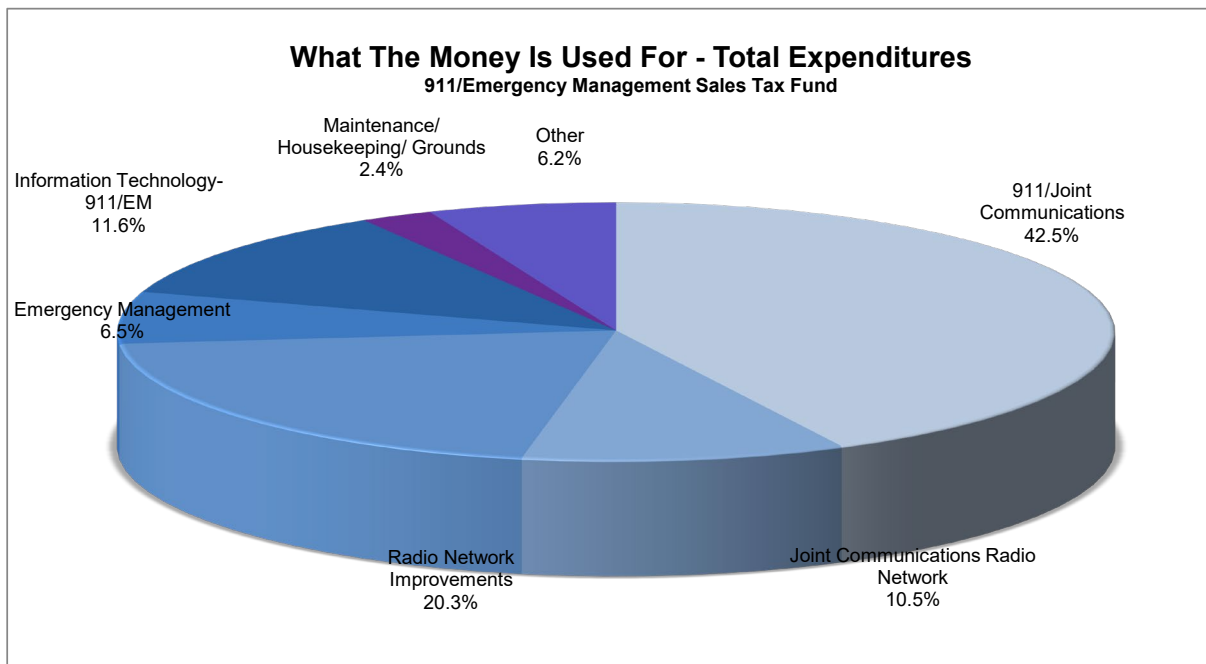
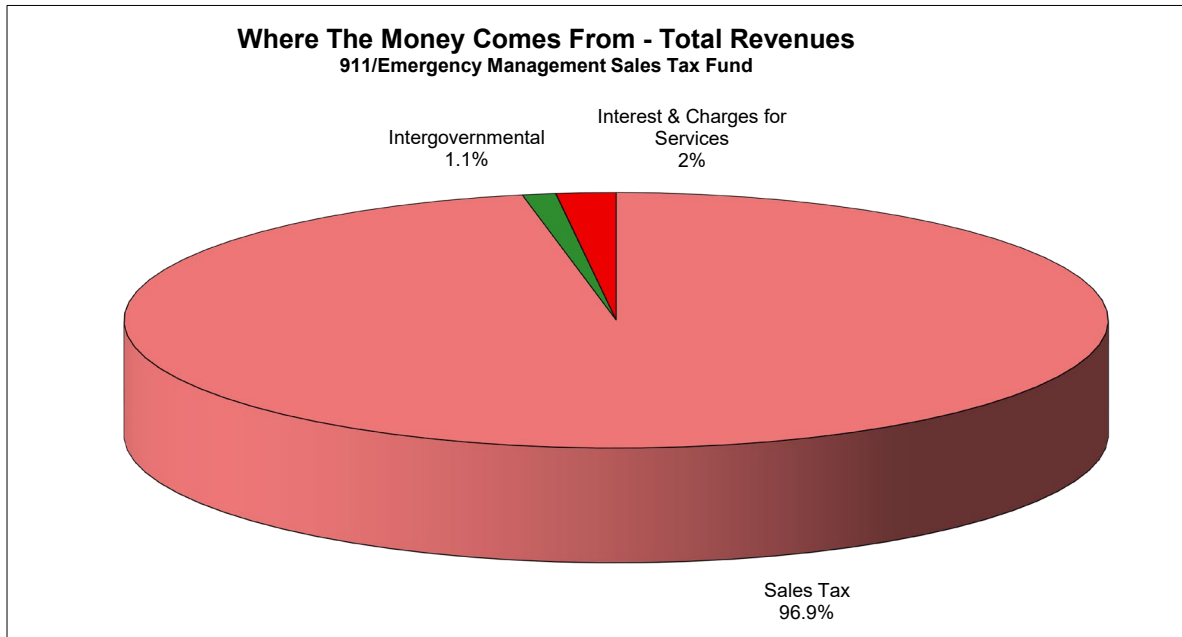
### What The Money Is Used for

General Administration	\$ 543,814
Services	10,541,880
Total Expenditures	<u>\$ 11,085,694</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 11,085,694</u>



# Financial Summaries cont'd

## 2019 Budget– 911/Emergency Management Sales Tax Fund (Major Fund)



### Where The Money Comes From

Sales Tax	\$ 10,788,000
Intergovernmental	121,969
Charges for Services	750
Interest	217,900
<b>Total Revenues</b>	<b>\$ 11,128,619</b>
Other Financing Sources	-
Fund Balance Used for Operations	589,848
<b>Total Financing Sources</b>	<b>\$ 11,718,467</b>

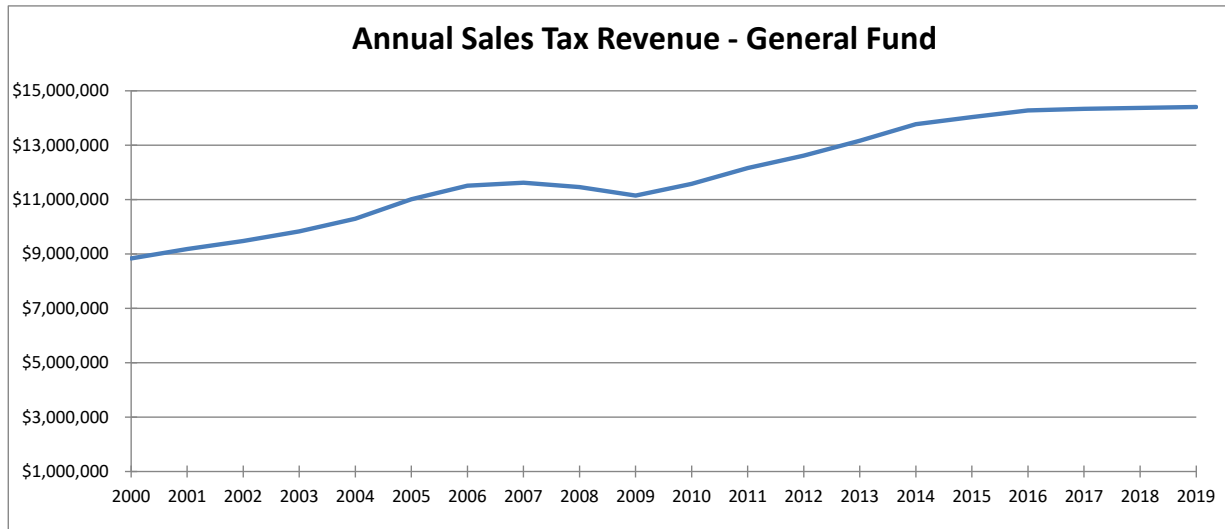
### What The Money Is Used for

911/Joint Communications Operations	\$ 4,615,864
Joint Communications Radio Network	1,135,659
Radio Network Improvements	2,206,380
Emergency Management Operations	704,875
Information Technology-911/EM	1,260,648
Maintenance/Housekeeping/Grounds	256,334
Other	668,120
<b>Total Expenditures</b>	<b>\$ 10,847,880</b>
<b>Total Other Financing Uses</b>	<b>870,587</b>
<b>Total Financial Uses</b>	<b>\$ 11,718,467</b>

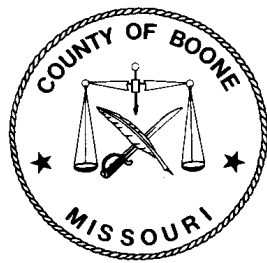
# Financial Summaries cont'd

## Sales Tax

	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>
Sales Tax	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638
Sales Tax Growth Rate		3.8%	3.2%	3.8%	4.7%
	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>
Sales Tax	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410
Sales Tax Growth Rate	6.9%	4.5%	0.9%	-1.4%	-2.8%
	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>
Sales Tax	\$11,579,077	\$12,162,398	12,619,573	13,165,037	13,770,424
Sales Tax Growth Rate	3.9%	5.0%	3.8%	4.3%	4.6%
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Budget</u>
Sales Tax	14,034,684	14,281,327	14,335,906	14,372,000	14,408,000
Sales Tax Growth Rate	1.9%	1.8%	0.4%	0.3%	0.3%



The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect the same growth pattern.



# Fund Statements—

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

# Governmental Funds

## Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 5,146,705	5,257,700	5,242,665	5,376,400
Assessments	152,400	120,623	137,468	114,732
Sales Taxes	50,291,393	50,227,000	50,390,400	50,517,000
Franchise Taxes	157,787	158,400	159,800	160,000
Licenses and Permits	989,186	649,886	687,348	655,977
Intergovernmental	4,300,564	5,709,188	5,358,103	3,681,198
Charges for Services	6,012,220	5,976,562	6,200,984	6,226,317
Fines and Forfeitures	19,620	13,000	8,500	10,000
Interest	669,113	888,034	1,147,660	1,153,897
Hospital Lease	2,410,696	2,422,000	2,461,497	2,475,500
Other	1,486,291	2,030,671	1,748,669	2,011,113
<b>Total Revenues</b>	<b>71,635,975</b>	<b>73,453,064</b>	<b>73,543,094</b>	<b>72,382,134</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	982,737	1,267,367	1,265,278	986,922
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	463,000	214,289	257,836	100,380
<b>Total Other Financing Sources</b>	<b>1,445,737</b>	<b>1,481,656</b>	<b>1,523,114</b>	<b>1,087,302</b>
	-	-	-	-
<b>Fund Balance Used for Operations</b>	<b>536,845</b>	<b>8,563,139</b>	<b>671,051</b>	<b>14,333,577</b>
	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 73,618,557</b>	<b>83,497,859</b>	<b>75,737,259</b>	<b>87,803,013</b>

### FINANCIAL USES:

<b>Expenditures</b>				
Personal Services	\$ 28,368,191	31,739,778	28,962,123	31,636,811
Materials & Supplies	2,715,356	3,480,602	2,908,948	3,326,551
Dues Travel & Training	460,612	815,077	623,282	827,730
Utilities	935,837	1,255,355	1,073,002	1,174,457
Vehicle Expense	841,336	857,871	917,195	999,167
Equip & Bldg Maintenance	687,679	1,315,186	1,043,045	1,199,410
Contractual Services	20,818,883	24,232,985	21,114,315	28,809,395
Debt Service (Principal and Interest)	1,515,310	1,568,154	1,568,154	1,133,668
Emergency	-	1,182,296	-	1,252,000
Other	5,760,981	8,439,432	7,329,392	8,908,019
Fixed Asset Additions	2,435,994	7,343,756	4,090,114	7,548,883
<b>Total Expenditures</b>	<b>64,540,179</b>	<b>82,230,492</b>	<b>69,629,570</b>	<b>86,816,091</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	982,737	1,267,367	1,265,278	986,922
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>982,737</b>	<b>1,267,367</b>	<b>1,265,278</b>	<b>986,922</b>
	-	-	-	-
<b>TOTAL FINANCIAL USES</b>	<b>\$ 65,522,916</b>	<b>83,497,859</b>	<b>70,894,848</b>	<b>87,803,013</b>

### FUND BALANCE:

<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 68,649,047	77,336,449	77,336,449	74,711,830
Less encumbrances, beginning of year	17,641	(6,795,979)	(6,795,979)	-
Add encumbrances, end of year	7,253,994	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	7,558,796	(8,563,139)	4,171,360	(14,333,577)
<b>FUND BALANCE (GAAP), end of year</b>	<b>77,336,449</b>	<b>61,977,331</b>	<b>74,711,830</b>	<b>60,378,253</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(10,225,438)</b>	<b>(21,517,170)</b>	<b>(21,542,192)</b>	<b>(19,500,896)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 67,111,011</b>	<b>40,460,161</b>	<b>53,169,638</b>	<b>40,877,357</b>

# Governmental Funds

## Fund Statement—General Fund 100 (Major Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 3,604,401	3,654,600	3,671,587	3,765,900
Assessments	-	-	-	-
Sales Taxes	14,335,906	14,317,000	14,372,000	14,408,000
Franchise Taxes	157,787	158,400	159,800	160,000
Licenses and Permits	951,212	616,774	654,789	624,210
Intergovernmental	2,385,520	2,103,191	2,203,617	2,004,278
Charges for Services	3,967,294	3,904,186	3,987,300	4,032,019
Fines and Forfeitures	10,612	13,000	8,500	10,000
Interest	227,827	218,081	267,439	286,431
Hospital Lease	1,876,006	1,885,000	1,915,900	1,925,500
Other	1,426,954	2,005,631	1,695,572	1,978,578
<b>Total Revenues</b>	<b>28,943,519</b>	<b>28,875,863</b>	<b>28,936,504</b>	<b>29,194,916</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	10,150	289,265	287,005	11,935
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	91,610	7,328	30,325	5,275
<b>Total Other Financing Sources</b>	<b>101,760</b>	<b>296,593</b>	<b>317,330</b>	<b>17,210</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>4,591,844</b>	<b>71,209</b>	<b>4,128,962</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 29,045,279</b>	<b>33,764,300</b>	<b>29,325,043</b>	<b>33,341,088</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 17,033,421	18,667,605	17,381,700	18,207,947
Materials & Supplies	730,682	1,011,655	866,184	933,414
Dues Travel & Training	230,740	426,020	325,690	409,381
Utilities	524,894	542,741	538,852	570,016
Vehicle Expense	345,358	331,415	355,946	388,536
Equip & Bldg Maintenance	225,770	349,893	238,171	412,860
Contractual Services	2,635,613	3,244,644	3,009,672	3,235,822
Debt Service (Principal and Interest)	383,869	438,263	438,263	-
Emergency	-	846,094	-	850,000
Other	4,548,131	5,156,558	4,979,042	5,477,474
Fixed Asset Additions	442,864	2,689,412	1,131,523	2,795,638
<b>Total Expenditures</b>	<b>27,101,342</b>	<b>33,704,300</b>	<b>29,265,043</b>	<b>33,281,088</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	60,000	60,000	60,000	60,000
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 27,161,342</b>	<b>33,764,300</b>	<b>29,325,043</b>	<b>33,341,088</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 16,316,885</b>	<b>18,219,084</b>	<b>18,219,084</b>	<b>17,914,103</b>
Less encumbrances, beginning of year	(215,510)	(233,772)	(233,772)	-
Add encumbrances, end of year	233,772	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,883,937	(4,591,844)	(71,209)	(4,128,962)
<b>FUND BALANCE (GAAP), end of year</b>	<b>18,219,084</b>	<b>13,393,468</b>	<b>17,914,103</b>	<b>13,785,141</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(577,447)</b>	<b>(343,675)</b>	<b>(343,675)</b>	<b>(343,675)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 17,641,637</b>	<b>13,049,793</b>	<b>17,570,428</b>	<b>13,441,466</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>65.10%</b>	<b>38.72%</b>	<b>60.04%</b>	<b>40.39%</b>

# Governmental Funds

## Fund Statement—Road & Bridge Fund 204 and 208 Combined (Major Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 1,542,304	1,603,100	1,571,078	1,610,500
Assessments	-	-	-	-
Sales Taxes	14,856,648	14,831,000	14,862,400	14,904,000
Franchise Taxes	-	-	-	-
Licenses and Permits	15,684	10,600	8,749	8,925
Intergovernmental	1,387,200	3,114,860	2,791,749	1,272,370
Charges for Services	34,170	37,155	33,555	36,405
Fines and Forfeitures	-	-	-	-
Interest	116,485	185,605	217,745	217,605
Hospital Lease	-	-	-	-
Other	42,017	18,300	37,618	25,800
<b>Total Revenues</b>	<b>17,994,508</b>	<b>19,800,620</b>	<b>19,522,894</b>	<b>18,075,605</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	322,660	133,726	155,458	64,905
<b>Total Other Financing Sources</b>	<b>322,660</b>	<b>133,726</b>	<b>155,458</b>	<b>64,905</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>327,960</b>	<b>-</b>	<b>2,817,148</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 18,317,168</b>	<b>20,262,306</b>	<b>19,678,352</b>	<b>20,957,658</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 4,113,534	4,514,144	4,152,730	4,188,451
Materials & Supplies	1,726,498	2,099,325	1,754,704	2,005,367
Dues Travel & Training	27,521	49,310	29,504	46,727
Utilities	100,869	114,156	111,904	109,074
Vehicle Expense	474,369	486,038	540,159	578,316
Equip & Bldg Maintenance	230,997	324,656	290,940	273,872
Contractual Services	9,015,359	10,546,549	9,153,586	12,060,855
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	502,492	756,610	760,320	854,481
Fixed Asset Additions	787,064	1,121,518	1,064,201	590,515
<b>Total Expenditures</b>	<b>16,978,703</b>	<b>20,262,306</b>	<b>17,858,048</b>	<b>20,957,658</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 16,978,703</b>	<b>20,262,306</b>	<b>17,858,048</b>	<b>20,957,658</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 13,260,721</b>	<b>14,917,327</b>	<b>14,917,327</b>	<b>16,334,425</b>
Less encumbrances, beginning of year	(85,065)	(403,206)	(403,206)	-
Add encumbrances, end of year	403,206	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,338,465	(327,960)	1,820,304	(2,817,148)
<b>FUND BALANCE (GAAP), end of year</b>	<b>14,917,327</b>	<b>14,186,161</b>	<b>16,334,425</b>	<b>13,517,277</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(7,000,000)</b>	<b>(9,000,000)</b>	<b>(9,000,000)</b>	<b>(7,000,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 7,917,327</b>	<b>5,186,161</b>	<b>7,334,425</b>	<b>6,517,277</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>46.63%</b>	<b>25.60%</b>	<b>41.07%</b>	<b>31.10%</b>

# Governmental Funds

## Fund Statement–Road & Bridge Fund 204 and 208 Combined (Major Fund)

	Departments funded by Road & Bridge Sales Tax							
	2040	2041	2045	2046	2048	2049	2080	
	Maintenance	Infrastructure Preservat/Rehab	Design & Construction	Stormwater Administration	Insurance Claim Activity	Contractual Services	R&B Road Sales Tax	Total
<b>REVENUES:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,610,500	\$ -	\$ 1,610,500
Sales Taxes	-	-	-	-	-	510,000	14,394,000	14,904,000
Licenses and Permits	150	-	6,600	2,175	-	-	-	8,925
Intergovernmental	26,370	-	1,500	-	-	1,244,500	-	1,272,370
Charges for Services	29,000	-	5	400	-	7,000	-	36,405
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	605	217,000	217,605
Hospital Lease	-	-	-	-	-	-	-	-
Other	90,705	-	-	-	-	-	-	90,705
<b>Total Revenues</b>	<b>\$ 146,225</b>	<b>\$ -</b>	<b>\$ 8,105</b>	<b>\$ 2,575</b>	<b>\$ -</b>	<b>\$ 3,372,605</b>	<b>\$ 14,611,000</b>	<b>\$ 18,140,510</b>
<b>EXPENDITURES:</b>								
Personal Services	3,158,732	-	928,459	101,260	-	-	-	4,188,451
Materials & Supplies	1,991,185	-	9,125	7,245	-	-	-	2,007,555
Dues Travel & Training	21,553	-	21,159	4,015	-	-	-	46,727
Utilities	97,548	-	10,656	870	-	-	-	109,074
Vehicle Expense	562,881	-	14,520	915	-	-	-	578,316
Equip & Bldg Maintenance	269,676	-	3,113	1,083	-	-	-	273,872
Contractual Services	275,640	8,326,000	42,670	2,545	20,000	3,394,000	-	12,060,855
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	5,235	-	50,826	13,150	-	789,000	-	858,211
Fixed Asset Additions	584,010	-	5,870	635	-	-	-	590,515
<b>Total Expenditures</b>	<b>\$ 7,116,460</b>	<b>\$ 8,326,000</b>	<b>\$ 1,186,398</b>	<b>\$ 131,718</b>	<b>\$ 20,000</b>	<b>\$ 4,183,000</b>	<b>\$ -</b>	<b>\$ 20,963,576</b>
<b>FUND BALANCE USED FOR OPERATIONS</b>								<b>\$ 2,817,148</b>



# Governmental Funds

## Fund Statement—Law Enforcement Services Fund 290 (Major Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,580,551	3,577,000	3,590,000	3,598,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	309	1,000	500	500
Fines and Forfeitures	-	-	-	-
Interest	19,715	31,200	39,400	39,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,600,575</b>	<b>3,609,200</b>	<b>3,629,900</b>	<b>3,637,900</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	35,205	73,235	67,270	30,200
<b>Total Other Financing Sources</b>	<b>35,205</b>	<b>73,235</b>	<b>67,270</b>	<b>30,200</b>
<b>Fund Balance Used for Operations</b>	<b>104,125</b>	<b>334,243</b>	<b>-</b>	<b>355,840</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,739,905</b>	<b>4,016,678</b>	<b>3,697,170</b>	<b>4,023,940</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 2,522,897	2,781,033	2,404,454	2,722,501
Materials & Supplies	108,676	95,294	91,788	110,815
Dues Travel & Training	20,909	22,529	23,373	27,243
Utilities	58,339	58,138	55,579	60,547
Vehicle Expense	-	571	421	50
Equip & Bldg Maintenance	51,619	64,600	54,980	52,662
Contractual Services	317,225	326,561	211,063	340,033
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,835	-	25,000
Other	62,888	81,773	59,936	83,158
Fixed Asset Additions	597,352	573,344	545,676	601,931
<b>Total Expenditures</b>	<b>3,739,905</b>	<b>4,016,678</b>	<b>3,447,270</b>	<b>4,023,940</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,739,905</b>	<b>4,016,678</b>	<b>3,447,270</b>	<b>4,023,940</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,593,535</b>	<b>2,539,791</b>	<b>2,539,791</b>	<b>2,611,352</b>
Less encumbrances, beginning of year	(127,958)	(178,339)	(178,339)	-
Add encumbrances, end of year	178,339	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(104,125)	(334,243)	249,900	(355,840)
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,539,791</b>	<b>2,027,209</b>	<b>2,611,352</b>	<b>2,255,512</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(1,339,539)</b>	<b>(1,161,200)</b>	<b>(1,161,200)</b>	<b>(1,161,200)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,200,252</b>	<b>866,009</b>	<b>1,450,152</b>	<b>1,094,312</b>
Net Fund Balance as a percent of expenditures	32.09%	21.56%	42.07%	27.20%

# Governmental Funds

## Fund Statement—Law Enforcement Services Fund 290 (Major Fund)

	Departments funded by Law Enforcement Sales Tax								
	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
<b>REVENUES:</b>									
Taxes	\$ 3,598,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,598,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	500	-	-	-	500
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	39,400	-	-	-	-	-	-	-	39,400
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	30,200	-	-	-	-	-	-	30,200
<b>Total Revenues</b>	<b>\$ 3,637,400</b>	<b>\$ 30,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,668,100</b>
<b>EXPENDITURES:</b>									
Personal Services	-	1,308,687	756,006	344,570	313,238	-	-	-	2,722,501
Materials & Supplies	-	103,399	2,521	1,360	3,535	-	-	-	110,815
Dues Travel & Training	-	19,999	-	3,974	3,270	-	-	-	27,243
Utilities	-	33,308	-	2,100	11,495	11,544	-	2,100	60,547
Vehicle Expense	-	-	-	-	50	-	-	-	50
Equip & Bldg Maintenance	-	45,732	6,580	-	350	-	-	-	52,662
Contractual Services	2,500	33,060	20,750	1,644	60,252	26,827	195,000	-	340,033
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,300	-	-	-	80,858	-	-	-	83,158
Fixed Asset Additions	-	569,135	32,196	-	600	-	-	-	601,931
<b>Total Expenditures</b>	<b>\$ 29,800</b>	<b>\$ 2,113,320</b>	<b>\$ 818,053</b>	<b>\$ 353,648</b>	<b>\$ 473,648</b>	<b>\$ 38,371</b>	<b>\$ 195,000</b>	<b>\$ 2,100</b>	<b>\$ 4,023,940</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>									<b>\$ (355,840)</b>

# Governmental Funds

## Fund Statement–Community Children’s Services 216 (Major Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,775,920	6,783,000	6,793,000	6,810,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	143,487	216,300	261,100	259,800
Hospital Lease	-	-	-	-
Other	3,111	-	-	-
<b>Total Revenues</b>	<b>6,922,518</b>	<b>6,999,300</b>	<b>7,054,100</b>	<b>7,069,800</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>431,035</b>	<b>1,476,691</b>	<b>367,394</b>	<b>4,015,894</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 7,353,553</b>	<b>8,475,991</b>	<b>7,421,494</b>	<b>11,085,694</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 227,161	233,078	230,784	283,952
Materials & Supplies	566	2,498	1,685	4,330
Dues Travel & Training	561	12,670	4,100	12,670
Utilities	2,966	3,692	3,742	4,092
Vehicle Expense	384	670	500	670
Equip & Bldg Maintenance	1,244	650	650	1,000
Contractual Services	7,356,730	7,595,432	6,803,599	10,137,303
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	(240,734)	606,399	374,257	616,741
Fixed Asset Additions	4,675	5,902	2,177	9,936
<b>Total Expenditures</b>	<b>7,353,553</b>	<b>8,475,991</b>	<b>7,421,494</b>	<b>11,085,694</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 7,353,553</b>	<b>8,475,991</b>	<b>7,421,494</b>	<b>11,085,694</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 16,201,032</b>	<b>16,454,689</b>	<b>16,454,689</b>	<b>10,255,702</b>
Less encumbrances, beginning of year	(5,146,901)	(5,831,593)	(5,831,593)	-
Add encumbrances, end of year	5,831,593	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(431,035)	(1,476,691)	(367,394)	(4,015,894)
<b>FUND BALANCE (GAAP), end of year</b>	<b>16,454,689</b>	<b>9,146,405</b>	<b>10,255,702</b>	<b>6,239,808</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 16,454,689</b>	<b>9,146,405</b>	<b>10,255,702</b>	<b>6,239,808</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>223.77%</b>	<b>107.91%</b>	<b>138.19%</b>	<b>56.29%</b>

# Governmental Funds

## Fund Statement–911/Emergency Management 270 (Major Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,734,048	10,716,000	10,761,000	10,788,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	154,717	121,969	83,900	121,969
Charges for Services	101	750	678	750
Fines and Forfeitures	-	-	-	-
Interest	86,919	148,900	217,900	217,900
Hospital Lease	-	-	-	-
Other	1,713	-	169	-
<b>Total Revenues</b>	<b>10,977,498</b>	<b>10,987,619</b>	<b>11,063,647</b>	<b>11,128,619</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,725	-	1,233	-
<b>Total Other Financing Sources</b>	<b>7,725</b>	<b>-</b>	<b>1,233</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>306,627</b>	<b>-</b>	<b>589,848</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,985,223</b>	<b>11,294,246</b>	<b>11,064,880</b>	<b>11,718,467</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 3,391,025	4,320,863	3,779,062	5,002,183
Materials & Supplies	64,907	103,845	82,539	121,830
Dues Travel & Training	113,300	178,150	145,913	217,908
Utilities	238,991	528,284	354,879	422,336
Vehicle Expense	19,010	28,862	17,554	21,395
Equip & Bldg Maintenance	169,184	560,826	449,215	445,273
Contractual Services	821,542	1,103,789	920,554	873,543
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	46,367	-	100,000
Other	449,017	844,614	746,374	814,082
Fixed Asset Additions	456,032	2,706,959	1,175,929	2,829,330
<b>Total Expenditures</b>	<b>5,723,008</b>	<b>10,422,559</b>	<b>7,672,019</b>	<b>10,847,880</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	872,587	871,687	871,687	870,587
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>872,587</b>	<b>871,687</b>	<b>871,687</b>	<b>870,587</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 6,595,595</b>	<b>11,294,246</b>	<b>8,543,706</b>	<b>11,718,467</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 10,727,036</b>	<b>15,345,286</b>	<b>15,345,286</b>	<b>17,866,460</b>
Less encumbrances, beginning of year	(39,775)	-	-	-
Add encumbrances, end of year	268,397	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,389,628	(306,627)	2,521,174	(589,848)
<b>FUND BALANCE (GAAP), end of year</b>	<b>15,345,286</b>	<b>15,038,659</b>	<b>17,866,460</b>	<b>17,276,612</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>(10,300,000)</b>	<b>(10,300,000)</b>	<b>(10,300,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 15,345,286</b>	<b>4,738,659</b>	<b>7,566,460</b>	<b>6,976,612</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>268.13%</b>	<b>45.47%</b>	<b>98.62%</b>	<b>64.31%</b>

# Governmental Funds

## Fund Statement–911/Emergency Management 270 (Major Fund)

### Departments funded by 911/Emergency Management Fund

	2700	2701	2702	2703	2704	2705	2706	Fund
		Joint	Emergency	Information	Joint	Facilities	Radio	270
	Revenue	Communications	Management	Technology	Communications	Housekeeping	Network	Total
		Operations	Operations		Radio Network	Grounds	Improvements	
<b>REVENUES:</b>								
Taxes	\$ 10,788,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,788,000
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	1,969	120,000	-	-	-	-	121,969
Charges for Services	-	750	-	-	-	-	-	750
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	217,900	-	-	-	-	-	-	217,900
Hospital Lease	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 11,005,900</b>	<b>\$ 2,719</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,128,619</b>
<b>EXPENDITURES:</b>								
Personal Services	-	3,924,411	438,432	493,477	145,863	-	-	5,002,183
Materials & Supplies	-	23,425	26,640	26,745	27,620	17,400	-	121,830
Dues Travel & Training	-	166,800	11,108	34,090	5,910	-	-	217,908
Utilities	-	225,720	9,780	39,844	61,880	85,112	-	422,336
Vehicle Expense	-	5,880	8,715	500	6,300	-	-	21,395
Equip & Bldg Maintenance	-	5,330	70,800	135,010	208,388	25,745	-	445,273
Contractual Services	64,460	118,123	500	382,982	297,248	10,230	-	873,543
Emergency	100,000	-	-	-	-	-	-	100,000
Other	503,660	139,675	2,900	-	50,000	117,847	-	814,082
Fixed Asset Additions	-	6,500	136,000	148,000	332,450	-	2,206,380	2,829,330
<b>Total Expenditures</b>	<b>\$ 668,120</b>	<b>\$ 4,615,864</b>	<b>\$ 704,875</b>	<b>\$ 1,260,648</b>	<b>\$ 1,135,659</b>	<b>\$ 256,334</b>	<b>\$ 2,206,380</b>	<b>\$ 10,847,880</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>								<b>\$ 280,739</b>

# Governmental Funds

## Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	8,320	3,000	12,000	9,000
Franchise Taxes	-	-	-	-
Licenses and Permits	22,290	22,512	23,810	22,842
Intergovernmental	366,920	364,631	274,300	279,818
Charges for Services	2,010,346	2,033,471	2,178,951	2,156,643
Fines and Forfeitures	9,008	-	-	-
Interest	70,610	84,173	131,762	123,581
Hospital Lease	534,690	537,000	545,597	550,000
Other	12,496	6,740	15,310	6,735
<b>Total Revenues</b>	<b>3,034,680</b>	<b>3,051,527</b>	<b>3,181,730</b>	<b>3,148,619</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	6,415	6,586	4,400
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,800	-	3,550	-
<b>Total Other Financing Sources</b>	<b>5,800</b>	<b>6,415</b>	<b>10,136</b>	<b>4,400</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,268,304</b>	<b>-</b>	<b>2,384,589</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,040,480</b>	<b>4,326,246</b>	<b>3,191,866</b>	<b>5,537,608</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 1,080,153	1,223,055	1,013,393	1,231,777
Materials & Supplies	84,027	167,985	112,048	150,795
Dues Travel & Training	67,581	126,398	94,702	113,801
Utilities	9,778	8,344	8,046	8,392
Vehicle Expense	2,215	10,315	2,615	10,200
Equip & Bldg Maintenance	8,865	14,561	9,089	13,743
Contractual Services	672,414	1,416,010	1,015,841	2,161,839
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	433,679	988,277	403,900	1,057,193
Fixed Asset Additions	148,007	246,621	170,608	721,533
<b>Total Expenditures</b>	<b>2,506,719</b>	<b>4,213,566</b>	<b>2,830,242</b>	<b>5,481,273</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	50,150	112,680	110,591	56,335
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>50,150</b>	<b>112,680</b>	<b>110,591</b>	<b>56,335</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,556,869</b>	<b>4,326,246</b>	<b>2,940,833</b>	<b>5,537,608</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 8,578,388</b>	<b>8,890,507</b>	<b>8,890,507</b>	<b>8,992,471</b>
Less encumbrances, beginning of year	(510,179)	(149,069)	(149,069)	-
Add encumbrances, end of year	338,687	-	-	-
Fund Balance Increase (Decrease) resulting from operations	483,611	(1,268,304)	251,033	(2,384,589)
<b>FUND BALANCE (GAAP), end of year</b>	<b>8,890,507</b>	<b>7,473,134</b>	<b>8,992,471</b>	<b>6,607,882</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(338,687)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 8,551,820</b>	<b>7,473,134</b>	<b>8,992,471</b>	<b>6,607,882</b>

# Governmental Funds

## Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	206,904	208,212	208,212	211,950
Charges for Services	1,174,921	1,215,000	1,210,000	1,273,500
Fines and Forfeitures	-	-	-	-
Interest	14,514	8,200	22,500	22,000
Hospital Lease	-	-	-	-
Other	6,212	6,000	6,000	6,000
<b>Total Revenues</b>	<b>1,402,551</b>	<b>1,437,412</b>	<b>1,446,712</b>	<b>1,513,450</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,800	-	-	-
<b>Total Other Financing Sources</b>	<b>5,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>308,030</b>	<b>-</b>	<b>432,983</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,408,351</b>	<b>1,745,442</b>	<b>1,446,712</b>	<b>1,946,433</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 931,460	1,113,517	952,378	1,117,051
Materials & Supplies	58,948	95,225	64,115	95,225
Dues Travel & Training	11,044	25,775	12,200	25,775
Utilities	5,927	6,340	6,000	6,340
Vehicle Expense	2,148	9,915	2,490	9,900
Equip & Bldg Maintenance	6,356	12,010	6,500	11,195
Contractual Services	32,811	140,059	40,619	398,106
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	222,940	184,871	179,843	206,938
Fixed Asset Additions	43,886	145,730	97,208	63,903
<b>Total Expenditures</b>	<b>1,315,520</b>	<b>1,745,442</b>	<b>1,361,353</b>	<b>1,946,433</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,315,520</b>	<b>1,745,442</b>	<b>1,361,353</b>	<b>1,946,433</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,234,427</b>	<b>2,312,184</b>	<b>2,312,184</b>	<b>2,397,543</b>
Less encumbrances, beginning of year	(15,074)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	92,831	(308,030)	85,359	(432,983)
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,312,184</b>	<b>2,004,154</b>	<b>2,397,543</b>	<b>1,964,560</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 2,312,184</b>	<b>2,004,154</b>	<b>2,397,543</b>	<b>1,964,560</b>

# Governmental Funds

## Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,538	28,000	24,600	24,600
Fines and Forfeitures	-	-	-	-
Interest	305	370	592	540
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>25,843</b>	<b>28,370</b>	<b>25,192</b>	<b>25,140</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,852</b>	<b>-</b>	<b>750</b>	<b>1,860</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 27,695</b>	<b>28,370</b>	<b>25,942</b>	<b>27,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	27,695	27,696	25,942	27,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>27,695</b>	<b>27,696</b>	<b>25,942</b>	<b>27,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 27,695</b>	<b>27,696</b>	<b>25,942</b>	<b>27,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 34,462</b>	<b>32,610</b>	<b>32,610</b>	<b>31,860</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,852)	674	(750)	(1,860)
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,610</b>	<b>33,284</b>	<b>31,860</b>	<b>30,000</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 32,610</b>	<b>33,284</b>	<b>31,860</b>	<b>30,000</b>



# Governmental Funds

## Fund Statement–Local Emergency Planning Committee Fund 210 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	15,257	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	202	317	540	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>15,459</b>	<b>317</b>	<b>540</b>	<b>330</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>34,289</b>	<b>34,092</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 15,459</b>	<b>34,606</b>	<b>34,632</b>	<b>330</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	50	14,746	14,746	-
Dues Travel & Training	4,146	18,821	18,821	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	211	900	900	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	139	165	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>4,545</b>	<b>34,606</b>	<b>34,632</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 4,545</b>	<b>34,606</b>	<b>34,632</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 24,399</b>	<b>35,313</b>	<b>35,313</b>	<b>1,221</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,914	(34,289)	(34,092)	330
<b>FUND BALANCE (GAAP), end of year</b>	<b>35,313</b>	<b>1,024</b>	<b>1,221</b>	<b>1,551</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 35,313</b>	<b>1,024</b>	<b>1,221</b>	<b>1,551</b>

# Governmental Funds

## Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	212,322	190,500	210,000	210,000
Fines and Forfeitures	-	-	-	-
Interest	2,111	3,037	5,090	5,090
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>214,433</b>	<b>193,537</b>	<b>215,090</b>	<b>215,090</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>104,295</b>	<b>-</b>	<b>29,026</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 214,433</b>	<b>297,832</b>	<b>215,090</b>	<b>244,116</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 30,930	44,894	73	44,298
Materials & Supplies	624	900	900	900
Dues Travel & Training	225	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,464	13,825	13,825	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	116,463	147,048	67,796	149,710
Fixed Asset Additions	-	25,000	24,852	24,333
<b>Total Expenditures</b>	<b>151,706</b>	<b>242,717</b>	<b>118,496</b>	<b>244,116</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	10,150	55,115	55,115	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>10,150</b>	<b>55,115</b>	<b>55,115</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 161,856</b>	<b>297,832</b>	<b>173,611</b>	<b>244,116</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 284,566</b>	<b>337,143</b>	<b>337,143</b>	<b>378,622</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	52,577	(104,295)	41,479	(29,026)
<b>FUND BALANCE (GAAP), end of year</b>	<b>337,143</b>	<b>232,848</b>	<b>378,622</b>	<b>349,596</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 337,143</b>	<b>232,848</b>	<b>378,622</b>	<b>349,596</b>

# Governmental Funds

## Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,298	1,410	1,610	1,610
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,298</b>	<b>1,410</b>	<b>1,610</b>	<b>1,610</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>8,982</b>	<b>116,590</b>	<b>2,320</b>	<b>102,140</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,280</b>	<b>118,000</b>	<b>3,930</b>	<b>103,750</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	62	61	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	600	29	29	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	9,680	117,909	3,840	103,750
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,280</b>	<b>118,000</b>	<b>3,930</b>	<b>103,750</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,280</b>	<b>118,000</b>	<b>3,930</b>	<b>103,750</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 117,098</b>	<b>108,116</b>	<b>108,116</b>	<b>105,796</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,982)	(116,590)	(2,320)	(102,140)
<b>FUND BALANCE (GAAP), end of year</b>	<b>108,116</b>	<b>(8,474)</b>	<b>105,796</b>	<b>3,656</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 108,116</b>	<b>(8,474)</b>	<b>105,796</b>	<b>3,656</b>

# Governmental Funds

## Fund Statement–Community Health/Medical Fund 213 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	32,394	46,400	62,800	62,800
Hospital Lease	534,690	537,000	545,597	550,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>567,084</b>	<b>583,400</b>	<b>608,397</b>	<b>612,800</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>155,850</b>	<b>76,880</b>	<b>698,360</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 567,084</b>	<b>739,250</b>	<b>685,277</b>	<b>1,311,160</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 29,232	30,000	29,475	40,910
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	400,973	694,000	652,466	1,255,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(4,299)	15,250	3,336	15,250
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>425,906</b>	<b>739,250</b>	<b>685,277</b>	<b>1,311,160</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 425,906</b>	<b>739,250</b>	<b>685,277</b>	<b>1,311,160</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 3,546,010</b>	<b>3,577,222</b>	<b>3,577,222</b>	<b>3,500,342</b>
Less encumbrances, beginning of year	(222,932)	-	-	-
Add encumbrances, end of year	112,966	-	-	-
Fund Balance Increase (Decrease) resulting from operations	141,178	(155,850)	(76,880)	(698,360)
<b>FUND BALANCE (GAAP), end of year</b>	<b>3,577,222</b>	<b>3,421,372</b>	<b>3,500,342</b>	<b>2,801,982</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(112,966)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 3,464,256</b>	<b>3,421,372</b>	<b>3,500,342</b>	<b>2,801,982</b>

# Governmental Funds

## Fund Statement–Boone County Fairground Regional District

### Fund 215 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	8,320	3,000	12,000	9,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	177	260	435	435
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>8,497</b>	<b>3,260</b>	<b>12,435</b>	<b>9,435</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 8,497</b>	<b>3,260</b>	<b>12,435</b>	<b>9,435</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	17	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>17</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 20,340</b>	<b>28,837</b>	<b>28,837</b>	<b>41,255</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,497	3,260	12,418	9,435
<b>FUND BALANCE (GAAP), end of year</b>	<b>28,837</b>	<b>32,097</b>	<b>41,255</b>	<b>50,690</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 28,837</b>	<b>32,097</b>	<b>41,255</b>	<b>50,690</b>

# Governmental Funds

## Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	61,205	22,000	22,668	24,000
Charges for Services	101,883	72,000	72,000	72,000
Fines and Forfeitures	-	-	-	-
Interest	2,187	3,450	3,710	3,450
Hospital Lease	-	-	-	-
Other	5,540	-	8,500	-
<b>Total Revenues</b>	<b>170,815</b>	<b>97,450</b>	<b>106,878</b>	<b>99,450</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>323,970</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 170,815</b>	<b>97,720</b>	<b>106,878</b>	<b>423,420</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,248	-	-	6,000
Dues Travel & Training	-	3,300	100	3,000
Utilities	2,790	1,500	1,500	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,500	44,991	44,991	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(3,242)	47,929	48,704	20,000
Fixed Asset Additions	28,759	-	-	350,000
<b>Total Expenditures</b>	<b>72,055</b>	<b>97,720</b>	<b>95,295</b>	<b>423,420</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 72,055</b>	<b>97,720</b>	<b>95,295</b>	<b>423,420</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 278,767</b>	<b>367,617</b>	<b>367,617</b>	<b>379,200</b>
Less encumbrances, beginning of year	(9,910)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	98,760	(270)	11,583	(323,970)
<b>FUND BALANCE (GAAP), end of year</b>	<b>367,617</b>	<b>367,347</b>	<b>379,200</b>	<b>55,230</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 367,617</b>	<b>367,347</b>	<b>379,200</b>	<b>55,230</b>

# Governmental Funds

## Fund Statement–Election Equipment Replacement Fund 232 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,960	22,500	178,500	97,500
Fines and Forfeitures	-	-	-	-
Interest	2,700	2,300	3,300	2,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>29,660</b>	<b>24,800</b>	<b>181,800</b>	<b>99,800</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,200</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 29,660</b>	<b>24,800</b>	<b>181,800</b>	<b>250,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	250,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 222,295</b>	<b>251,955</b>	<b>251,955</b>	<b>433,755</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	29,660	24,800	181,800	(150,200)
<b>FUND BALANCE (GAAP), end of year</b>	<b>251,955</b>	<b>276,755</b>	<b>433,755</b>	<b>283,555</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
-	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 251,955</b>	<b>276,755</b>	<b>433,755</b>	<b>283,555</b>

# Governmental Funds

## Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	9,008	-	-	-
Interest	413	591	782	782
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,421</b>	<b>591</b>	<b>782</b>	<b>782</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	3,550	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>3,550</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 9,421</b>	<b>591</b>	<b>4,332</b>	<b>782</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	40	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>40</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 47,815</b>	<b>57,236</b>	<b>57,236</b>	<b>61,528</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,421	591	4,292	782
<b>FUND BALANCE (GAAP), end of year</b>	<b>57,236</b>	<b>57,827</b>	<b>61,528</b>	<b>62,310</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 57,236</b>	<b>57,827</b>	<b>61,528</b>	<b>62,310</b>



# Governmental Funds

## Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,471	6,700	5,682	5,682
Charges for Services	11,015	11,870	12,967	12,967
Fines and Forfeitures	-	-	-	-
Interest	86	144	156	156
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>16,572</b>	<b>18,714</b>	<b>18,805</b>	<b>18,805</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,050</b>	<b>-</b>	<b>757</b>	<b>3,382</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 17,622</b>	<b>18,714</b>	<b>19,562</b>	<b>22,187</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	17,622	17,000	19,552	22,187
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	10	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>17,622</b>	<b>17,000</b>	<b>19,562</b>	<b>22,187</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 17,622</b>	<b>17,000</b>	<b>19,562</b>	<b>22,187</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 10,829</b>	<b>9,779</b>	<b>9,779</b>	<b>9,022</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,050)	1,714	(757)	(3,382)
<b>FUND BALANCE (GAAP), end of year</b>	<b>9,779</b>	<b>11,493</b>	<b>9,022</b>	<b>5,640</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 9,779</b>	<b>11,493</b>	<b>9,022</b>	<b>5,640</b>

# Governmental Funds

## Fund Statement—Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	234	228	354	354
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>234</b>	<b>228</b>	<b>354</b>	<b>354</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>680</b>	<b>14,872</b>	<b>5,251</b>	<b>9,161</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 914</b>	<b>15,100</b>	<b>5,605</b>	<b>9,515</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 387	5,585	5,585	-
Materials & Supplies	527	1,815	-	1,815
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	7,000	20	7,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>914</b>	<b>15,100</b>	<b>5,605</b>	<b>9,515</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 914</b>	<b>15,100</b>	<b>5,605</b>	<b>9,515</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 26,462</b>	<b>25,782</b>	<b>25,782</b>	<b>20,531</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(680)	(14,872)	(5,251)	(9,161)
<b>FUND BALANCE (GAAP), end of year</b>	<b>25,782</b>	<b>10,910</b>	<b>20,531</b>	<b>11,370</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 25,782</b>	<b>10,910</b>	<b>20,531</b>	<b>11,370</b>

# Governmental Funds

## Fund Statement—Local Law Enforcement Grant Fund 253 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	23,407	51,933	36,948	37,463
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>23,407</b>	<b>51,933</b>	<b>36,948</b>	<b>37,463</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 23,407</b>	<b>51,933</b>	<b>36,948</b>	<b>37,463</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,702	13,188	-	13,188
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	21,705	22,478	22,478	22,478
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	16,267	14,470	1,797
<b>Total Expenditures</b>	<b>23,407</b>	<b>51,933</b>	<b>36,948</b>	<b>37,463</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 23,407</b>	<b>51,933</b>	<b>36,948</b>	<b>37,463</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement–Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(122)	308	866	308
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>49,878</b>	<b>50,308</b>	<b>50,866</b>	<b>50,308</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 49,878</b>	<b>50,308</b>	<b>50,866</b>	<b>50,308</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	975	-
Dues Travel & Training	-	-	-	-
Utilities	1,061	504	546	552
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	818	760	161	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	500	24	2,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,879</b>	<b>3,264</b>	<b>1,706</b>	<b>2,552</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	40,000	40,000	40,000	40,000
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 41,879</b>	<b>43,264</b>	<b>41,706</b>	<b>42,552</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 22,106</b>	<b>30,105</b>	<b>30,105</b>	<b>39,265</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,999	7,044	9,160	7,756
<b>FUND BALANCE (GAAP), end of year</b>	<b>30,105</b>	<b>37,149</b>	<b>39,265</b>	<b>47,021</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 30,105</b>	<b>37,149</b>	<b>39,265</b>	<b>47,021</b>

# Governmental Funds

## Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	22,290	22,512	23,810	22,842
Intergovernmental	-	-	-	-
Charges for Services	8,320	8,736	8,938	8,476
Fines and Forfeitures	-	-	-	-
Interest	2,293	4,058	4,472	4,058
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>32,903</b>	<b>35,306</b>	<b>37,220</b>	<b>35,376</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>3,203</b>	<b>37,080</b>	<b>-</b>	<b>128,975</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 36,106</b>	<b>72,386</b>	<b>37,220</b>	<b>164,351</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 12,570	-	-	-
Materials & Supplies	317	640	575	640
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	2,509	2,510	2,548	2,548
Contractual Services	20,710	64,236	8,938	68,163
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	3,000	256	93,000
Fixed Asset Additions	-	2,000	2,000	-
<b>Total Expenditures</b>	<b>36,106</b>	<b>72,386</b>	<b>14,317</b>	<b>164,351</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 36,106</b>	<b>72,386</b>	<b>14,317</b>	<b>164,351</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 287,118</b>	<b>255,855</b>	<b>255,855</b>	<b>129,689</b>
Less encumbrances, beginning of year	(177,129)	(149,069)	(149,069)	-
Add encumbrances, end of year	149,069	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,203)	(37,080)	22,903	(128,975)
<b>FUND BALANCE (GAAP), end of year</b>	<b>255,855</b>	<b>69,706</b>	<b>129,689</b>	<b>714</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(149,069)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 106,786</b>	<b>69,706</b>	<b>129,689</b>	<b>714</b>

# Governmental Funds

## Fund Statement–Inmate Prisoner Detainee Security Fund 256 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	24,520	26,800	29,148	29,000
Fines and Forfeitures	-	-	-	-
Interest	786	1,250	1,730	1,730
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>25,306</b>	<b>28,050</b>	<b>30,878</b>	<b>30,730</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>9,781</b>	<b>-</b>	<b>348</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 25,306</b>	<b>37,831</b>	<b>30,878</b>	<b>31,078</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	10,932	37,831	10,550	31,078
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	98	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,932</b>	<b>37,831</b>	<b>10,648</b>	<b>31,078</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,932</b>	<b>37,831</b>	<b>10,648</b>	<b>31,078</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 94,380</b>	<b>93,932</b>	<b>93,932</b>	<b>114,162</b>
Less encumbrances, beginning of year	(85,134)	-	-	-
Add encumbrances, end of year	70,312	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,374	(9,781)	20,230	(348)
<b>FUND BALANCE (GAAP), end of year</b>	<b>93,932</b>	<b>84,151</b>	<b>114,162</b>	<b>113,814</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(70,312)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 23,620</b>	<b>84,151</b>	<b>114,162</b>	<b>113,814</b>

# Governmental Funds

## Fund Statement–Sheriff K9 Operations Fund 257 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,300	13,600	20,800	13,600
Fines and Forfeitures	-	-	-	-
Interest	259	438	752	752
Hospital Lease	-	-	-	-
Other	-	-	50	-
<b>Total Revenues</b>	<b>16,559</b>	<b>14,038</b>	<b>21,602</b>	<b>14,352</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>13,849</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 16,559</b>	<b>27,887</b>	<b>21,602</b>	<b>14,352</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,243	2,587	1,901	2,587
Dues Travel & Training	1,927	4,200	2,741	2,550
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,571	3,100	598	2,700
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,000	20	1,000
Fixed Asset Additions	8,585	17,000	-	-
<b>Total Expenditures</b>	<b>13,326</b>	<b>27,887</b>	<b>5,260</b>	<b>8,837</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 13,326</b>	<b>27,887</b>	<b>5,260</b>	<b>8,837</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 30,064</b>	<b>33,297</b>	<b>33,297</b>	<b>49,639</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,233	(13,849)	16,342	5,515
<b>FUND BALANCE (GAAP), end of year</b>	<b>33,297</b>	<b>19,448</b>	<b>49,639</b>	<b>55,154</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 33,297</b>	<b>19,448</b>	<b>49,639</b>	<b>55,154</b>

# Governmental Funds

## Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,787	3,165	3,000	3,000
Fines and Forfeitures	-	-	-	-
Interest	35	41	74	54
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>2,822</b>	<b>3,206</b>	<b>3,074</b>	<b>3,054</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>506</b>	<b>229</b>	<b>1,170</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 2,822</b>	<b>3,712</b>	<b>3,303</b>	<b>4,224</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	2,262	3,712	3,300	4,224
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	3	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>2,262</b>	<b>3,712</b>	<b>3,303</b>	<b>4,224</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,262</b>	<b>3,712</b>	<b>3,303</b>	<b>4,224</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 3,449</b>	<b>4,009</b>	<b>4,009</b>	<b>3,780</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	560	(506)	(229)	(1,170)
<b>FUND BALANCE (GAAP), end of year</b>	<b>4,009</b>	<b>3,503</b>	<b>3,780</b>	<b>2,610</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 4,009</b>	<b>3,503</b>	<b>3,780</b>	<b>2,610</b>



# Governmental Funds

## Fund Statement—PA Tax Collection Fund 261 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,432	37,500	38,500	38,500
Fines and Forfeitures	-	-	-	-
Interest	-	-	6	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>34,432</b>	<b>37,500</b>	<b>38,506</b>	<b>38,500</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	6,415	6,586	4,400
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>6,415</b>	<b>6,586</b>	<b>4,400</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 34,432</b>	<b>43,915</b>	<b>45,092</b>	<b>42,900</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 31,795	16,256	16,097	16,631
Materials & Supplies	1,187	2,425	2,775	2,725
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	4	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>32,982</b>	<b>18,781</b>	<b>18,976</b>	<b>19,456</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 32,982</b>	<b>18,781</b>	<b>18,976</b>	<b>19,456</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ (4,385)</b>	<b>(2,935)</b>	<b>(2,935)</b>	<b>23,181</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,450	25,134	26,116	23,444
<b>FUND BALANCE (GAAP), end of year</b>	<b>(2,935)</b>	<b>22,199</b>	<b>23,181</b>	<b>46,625</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ (2,935)</b>	<b>22,199</b>	<b>23,181</b>	<b>46,625</b>

# Governmental Funds

## Fund Statement–PA Contingency Fund 262 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,738	20,000	13,648	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	22	22
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>11,738</b>	<b>20,000</b>	<b>13,670</b>	<b>20,022</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>3,395</b>	<b>-</b>	<b>1,330</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 15,133</b>	<b>20,000</b>	<b>15,000</b>	<b>20,022</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	15,133	19,500	15,000	19,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>15,133</b>	<b>20,000</b>	<b>15,000</b>	<b>20,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 15,133</b>	<b>20,000</b>	<b>15,000</b>	<b>20,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 8,262</b>	<b>4,867</b>	<b>4,867</b>	<b>3,537</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,395)	-	(1,330)	22
<b>FUND BALANCE (GAAP), end of year</b>	<b>4,867</b>	<b>4,867</b>	<b>3,537</b>	<b>3,559</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 4,867</b>	<b>4,867</b>	<b>3,537</b>	<b>3,559</b>

# Governmental Funds

## Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	51	52	81	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>51</b>	<b>52</b>	<b>81</b>	<b>55</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>3,023</b>	<b>-</b>	<b>3,020</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 51</b>	<b>3,075</b>	<b>81</b>	<b>3,075</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,075	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	4	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,075</b>	<b>4</b>	<b>3,075</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>3,075</b>	<b>4</b>	<b>3,075</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 5,375</b>	<b>5,426</b>	<b>5,426</b>	<b>5,503</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	51	(3,023)	77	(3,020)
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,426</b>	<b>2,403</b>	<b>5,503</b>	<b>2,483</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 5,426</b>	<b>2,403</b>	<b>5,503</b>	<b>2,483</b>

# Governmental Funds

## Fund Statement—PA Administrative Handling Fund 265 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,692	19,500	17,500	17,500
Fines and Forfeitures	-	-	-	-
Interest	47	64	325	325
Hospital Lease	-	-	-	-
Other	21	40	60	35
<b>Total Revenues</b>	<b>16,760</b>	<b>19,604</b>	<b>17,885</b>	<b>17,860</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 16,760</b>	<b>19,604</b>	<b>17,885</b>	<b>18,035</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,277	1,942	1,540	1,690
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	16	10
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,277</b>	<b>1,952</b>	<b>1,556</b>	<b>1,700</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	17,565	15,476	16,335
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>17,565</b>	<b>15,476</b>	<b>16,335</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,277</b>	<b>19,517</b>	<b>17,032</b>	<b>18,035</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ (7)</b>	<b>15,476</b>	<b>15,476</b>	<b>16,329</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,483	87	853	(175)
<b>FUND BALANCE (GAAP), end of year</b>	<b>15,476</b>	<b>15,563</b>	<b>16,329</b>	<b>16,154</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 15,476</b>	<b>15,563</b>	<b>16,329</b>	<b>16,154</b>

# Governmental Funds

## Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	94,715	98,000	89,150	87,500
Fines and Forfeitures	-	-	-	-
Interest	5,002	5,200	10,080	8,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>99,717</b>	<b>103,200</b>	<b>99,230</b>	<b>96,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>315,365</b>	<b>-</b>	<b>253,675</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 99,717</b>	<b>418,565</b>	<b>99,230</b>	<b>349,675</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	11,307	12,800	13,531	13,250
Dues Travel & Training	10,836	12,125	10,483	8,555
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	49,156	137,900	49,370	60,870
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	249,863	495	250,000
Fixed Asset Additions	4,837	5,877	5,876	17,000
<b>Total Expenditures</b>	<b>76,136</b>	<b>418,565</b>	<b>79,755</b>	<b>349,675</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 76,136</b>	<b>418,565</b>	<b>79,755</b>	<b>349,675</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 592,726</b>	<b>616,307</b>	<b>616,307</b>	<b>635,782</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23,581	(315,365)	19,475	(253,675)
<b>FUND BALANCE (GAAP), end of year</b>	<b>616,307</b>	<b>300,942</b>	<b>635,782</b>	<b>382,107</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 616,307</b>	<b>300,942</b>	<b>635,782</b>	<b>382,107</b>

# Governmental Funds

## Fund Statement—Family Services & Justice Fund 282 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	65,387	80,000	76,700	75,500
Fines and Forfeitures	-	-	-	-
Interest	1,545	2,070	2,850	2,420
Hospital Lease	-	-	-	-
Other	320	400	400	400
<b>Total Revenues</b>	<b>67,252</b>	<b>82,470</b>	<b>79,950</b>	<b>78,320</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>10,730</b>	<b>-</b>	<b>12,030</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 67,252</b>	<b>93,200</b>	<b>79,950</b>	<b>90,350</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	21	550	550	50
Dues Travel & Training	103	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	56,877	92,500	75,000	90,150
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	139	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>57,001</b>	<b>93,200</b>	<b>75,839</b>	<b>90,350</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 57,001</b>	<b>93,200</b>	<b>75,839</b>	<b>90,350</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 164,622</b>	<b>174,873</b>	<b>174,873</b>	<b>178,984</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,251	(10,730)	4,111	(12,030)
<b>FUND BALANCE (GAAP), end of year</b>	<b>174,873</b>	<b>164,143</b>	<b>178,984</b>	<b>166,954</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 174,873</b>	<b>164,143</b>	<b>178,984</b>	<b>166,954</b>

# Governmental Funds

## Fund Statement–Circuit Drug Court Fund 283 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	54,676	-	790	723
Charges for Services	100,705	101,300	90,500	89,000
Fines and Forfeitures	-	-	-	-
Interest	2,833	3,125	5,650	3,800
Hospital Lease	-	-	-	-
Other	403	300	300	300
<b>Total Revenues</b>	<b>158,617</b>	<b>104,725</b>	<b>97,240</b>	<b>93,823</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>165,848</b>	<b>64,922</b>	<b>248,458</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 158,617</b>	<b>270,573</b>	<b>162,162</b>	<b>342,281</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 43,779	12,803	9,785	12,887
Materials & Supplies	4,907	11,600	9,324	11,700
Dues Travel & Training	18,600	18,490	11,505	24,535
Utilities	-	-	-	-
Vehicle Expense	67	400	125	300
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	29,886	72,340	74,816	145,949
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	47,316	153,740	55,407	146,910
Fixed Asset Additions	-	1,200	1,200	-
<b>Total Expenditures</b>	<b>144,555</b>	<b>270,573</b>	<b>162,162</b>	<b>342,281</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 144,555</b>	<b>270,573</b>	<b>162,162</b>	<b>342,281</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 332,661</b>	<b>347,707</b>	<b>347,707</b>	<b>282,785</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	984	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,062	(165,848)	(64,922)	(248,458)
<b>FUND BALANCE (GAAP), end of year</b>	<b>347,707</b>	<b>181,859</b>	<b>282,785</b>	<b>34,327</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(984)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 346,723</b>	<b>181,859</b>	<b>282,785</b>	<b>34,327</b>

# Governmental Funds

## Fund Statement—Administration of Justice Fund 285 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	10,601	15,000	14,000	14,000
Fines and Forfeitures	-	-	-	-
Interest	1,260	860	1,940	860
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>11,861</b>	<b>15,860</b>	<b>15,940</b>	<b>14,860</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>53,489</b>	<b>22,080</b>	<b>4,986</b>	<b>16,790</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 65,350</b>	<b>37,940</b>	<b>20,926</b>	<b>31,650</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	669	1,025	240	1,025
Dues Travel & Training	816	9,000	4,800	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	200	5,000	1,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,725	1,750	1,721	2,125
Fixed Asset Additions	61,940	21,165	13,165	14,500
<b>Total Expenditures</b>	<b>65,350</b>	<b>37,940</b>	<b>20,926</b>	<b>31,650</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 65,350</b>	<b>37,940</b>	<b>20,926</b>	<b>31,650</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 149,148</b>	<b>101,015</b>	<b>101,015</b>	<b>96,029</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	5,356	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(53,489)	(22,080)	(4,986)	(16,790)
<b>FUND BALANCE (GAAP), end of year</b>	<b>101,015</b>	<b>78,935</b>	<b>96,029</b>	<b>79,239</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>				
	(5,356)	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 95,659</b>	<b>78,935</b>	<b>96,029</b>	<b>79,239</b>



# Governmental Funds

## Fund Statement—Circuit Clerk Garnishment Fee Fund 286 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,510	20,000	19,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	1,045	850
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>21,510</b>	<b>20,000</b>	<b>20,045</b>	<b>20,850</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>19,900</b>	<b>13,648</b>	<b>16,150</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 21,510</b>	<b>39,900</b>	<b>33,693</b>	<b>37,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,300	815	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	41	41	-
Contractual Services	-	24,177	20,000	24,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	130	2,000	1,000	13,000
Fixed Asset Additions	-	12,382	11,837	-
<b>Total Expenditures</b>	<b>130</b>	<b>39,900</b>	<b>33,693</b>	<b>37,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 130</b>	<b>39,900</b>	<b>33,693</b>	<b>37,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 45,399</b>	<b>66,779</b>	<b>66,779</b>	<b>53,131</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	21,380	(19,900)	(13,648)	(16,150)
<b>FUND BALANCE (GAAP), end of year</b>	<b>66,779</b>	<b>46,879</b>	<b>53,131</b>	<b>36,981</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 66,779</b>	<b>46,879</b>	<b>53,131</b>	<b>36,981</b>

# Governmental Funds

## Fund Statement—All Debt Service Funds Combined (Nonmajor Funds)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	152,400	120,623	137,468	114,732
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,207	4,537	4,537	2,763
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,070	3,775	12,314	9,180
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>162,677</b>	<b>128,935</b>	<b>154,319</b>	<b>126,675</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	972,587	971,687	971,687	970,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>972,587</b>	<b>971,687</b>	<b>971,687</b>	<b>970,587</b>
<b>Fund Balance Used for Operations</b>	<b>1,685</b>	<b>257,470</b>	<b>232,448</b>	<b>41,296</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,136,949</b>	<b>1,358,092</b>	<b>1,358,454</b>	<b>1,138,558</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,131,441	1,129,891	1,129,891	1,133,668
Emergency	-	-	-	-
Other	5,508	5,201	5,563	4,890
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,136,949</b>	<b>1,135,092</b>	<b>1,135,454</b>	<b>1,138,558</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	223,000	223,000	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>223,000</b>	<b>223,000</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,136,949</b>	<b>1,358,092</b>	<b>1,358,454</b>	<b>1,138,558</b>
<b>FUND BALANCE:</b>				
FUND BALANCE (GAAP), beginning of year	\$ 971,450	969,765	969,765	737,317
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,685)	(257,470)	(232,448)	(41,296)
<b>FUND BALANCE (GAAP), end of year</b>	<b>969,765</b>	<b>712,295</b>	<b>737,317</b>	<b>696,021</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(969,765)</b>	<b>(712,295)</b>	<b>(737,317)</b>	<b>(696,021)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement–Debt Service Reserve Fund 303 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	-	-	-
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	-	-	-	-
<b>Fund Balance Used for Operations</b>	-	223,000	223,000	-
<b>TOTAL FINANCIAL SOURCES</b>	\$ -	223,000	223,000	-
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	223,000	223,000	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	-	223,000	223,000	-
<b>TOTAL FINANCIAL USES</b>	\$ -	223,000	223,000	-
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 223,000	223,000	223,000	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	(223,000)	(223,000)	-
<b>FUND BALANCE (GAAP), end of year</b>	223,000	-	-	-
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	(223,000)	-	-	-
<b>NET FUND BALANCE, end of year</b>	\$ -	-	-	-

# Governmental Funds

## Fund Statement—Series 2010 Special Obligation Bonds-Taxable Fund 305 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,207	4,537	4,537	2,763
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,243	1,040	1,002	1,040
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>7,450</b>	<b>5,577</b>	<b>5,539</b>	<b>3,803</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	100,000	100,000	100,000	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 107,450</b>	<b>105,577</b>	<b>105,539</b>	<b>103,803</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	99,816	100,796	100,796	101,547
Emergency	-	-	-	-
Other	-	-	111	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>99,816</b>	<b>100,796</b>	<b>100,907</b>	<b>101,547</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 99,816</b>	<b>100,796</b>	<b>100,907</b>	<b>101,547</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 139,869</b>	<b>147,503</b>	<b>147,503</b>	<b>152,135</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,634	4,781	4,632	2,256
<b>FUND BALANCE (GAAP), end of year</b>	<b>147,503</b>	<b>152,284</b>	<b>152,135</b>	<b>154,391</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(147,503)</b>	<b>(152,284)</b>	<b>(152,135)</b>	<b>(154,391)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Financial Summary—Series 2015 Spc Ob Bonds-ECC Fund 306 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,960	2,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>2,960</b>	<b>2,100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	872,587	871,687	871,687	870,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>872,587</b>	<b>871,687</b>	<b>871,687</b>	<b>870,587</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 872,587</b>	<b>871,687</b>	<b>874,647</b>	<b>872,687</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	872,268	871,369	871,369	870,269
Emergency	-	-	-	-
Other	319	318	318	318
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>872,587</b>	<b>871,687</b>	<b>871,687</b>	<b>870,587</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 872,587</b>	<b>871,687</b>	<b>871,687</b>	<b>870,587</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>2,960</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	2,960	2,100
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>2,960</b>	<b>5,060</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,960)</b>	<b>\$ (5,060)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement—Series 2006A Neighborhood Improvement District Road Bond Fund 386 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	129	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>129</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>22,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 23,108</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	21,472	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>21,472</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	1,636	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>1,636</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 23,108</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 22,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,979)	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement—Series 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	53,825	50,344	59,513	47,749
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,085	1,950	3,858	2,410
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>55,910</b>	<b>52,294</b>	<b>63,371</b>	<b>50,159</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>14,463</b>	<b>17,672</b>	<b>6,783</b>	<b>19,476</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 70,373</b>	<b>69,966</b>	<b>70,154</b>	<b>69,635</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,822	66,683	66,683	66,625
Emergency	-	-	-	-
Other	3,551	3,283	3,471	3,010
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>70,373</b>	<b>69,966</b>	<b>70,154</b>	<b>69,635</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 70,373</b>	<b>69,966</b>	<b>70,154</b>	<b>69,635</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 280,174</b>	<b>265,711</b>	<b>265,711</b>	<b>258,928</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(14,463)	(17,672)	(6,783)	(19,476)
<b>FUND BALANCE (GAAP), end of year</b>	<b>265,711</b>	<b>248,039</b>	<b>258,928</b>	<b>239,452</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(265,711)</b>	<b>(248,039)</b>	<b>(258,928)</b>	<b>(239,452)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement—Series 2010A Neighborhood Improvement District Sewer Bond Fund 388 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	8,974	8,522	12,795	8,897
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	681	730	1,274	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>9,655</b>	<b>9,252</b>	<b>14,069</b>	<b>9,847</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,175</b>	<b>1,538</b>	<b>-</b>	<b>903</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,830</b>	<b>10,790</b>	<b>14,069</b>	<b>10,750</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,830	10,790	10,790	10,750
Emergency	-	-	-	-
Other	-	-	63	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,830</b>	<b>10,790</b>	<b>10,853</b>	<b>10,750</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,830</b>	<b>10,790</b>	<b>10,853</b>	<b>10,750</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 84,832</b>	<b>83,657</b>	<b>83,657</b>	<b>86,873</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,175)	(1,538)	3,216	(903)
<b>FUND BALANCE (GAAP), end of year</b>	<b>83,657</b>	<b>82,119</b>	<b>86,873</b>	<b>85,970</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(83,657)</b>	<b>(82,119)</b>	<b>(86,873)</b>	<b>(85,970)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Governmental Funds

## Fund Statement—Series 2010 Neighborhood Improvement District Sewer Bond Fund 389 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	6,474	5,941	5,753	5,941
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	693	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>6,474</b>	<b>5,941</b>	<b>6,446</b>	<b>6,491</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>4,106</b>	<b>4,691</b>	<b>4,186</b>	<b>4,090</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,580</b>	<b>10,632</b>	<b>10,632</b>	<b>10,581</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,942	9,032	9,032	9,019
Emergency	-	-	-	-
Other	1,638	1,600	1,600	1,562
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,580</b>	<b>10,632</b>	<b>10,632</b>	<b>10,581</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,580</b>	<b>10,632</b>	<b>10,632</b>	<b>10,581</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 52,483</b>	<b>48,377</b>	<b>48,377</b>	<b>44,191</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,106)	(4,691)	(4,186)	(4,090)
<b>FUND BALANCE (GAAP), end of year</b>	<b>48,377</b>	<b>43,686</b>	<b>44,191</b>	<b>40,101</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(48,377)</b>	<b>(43,686)</b>	<b>(44,191)</b>	<b>(40,101)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement—Series 2011A Neighborhood Improvement District Road Bond Fund 390 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	64,296	39,638	42,818	35,969
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	40	50	1,169	1,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>64,336</b>	<b>39,688</b>	<b>43,987</b>	<b>37,119</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>12,050</b>	<b>7,751</b>	<b>17,956</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 64,336</b>	<b>51,738</b>	<b>51,738</b>	<b>55,075</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	53,200	51,738	51,738	55,075
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>53,200</b>	<b>51,738</b>	<b>51,738</b>	<b>55,075</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 53,200</b>	<b>51,738</b>	<b>51,738</b>	<b>55,075</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 102,495</b>	<b>113,631</b>	<b>113,631</b>	<b>105,880</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,136	(12,050)	(7,751)	(17,956)
<b>FUND BALANCE (GAAP), end of year</b>	<b>113,631</b>	<b>101,581</b>	<b>105,880</b>	<b>87,924</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(113,631)</b>	<b>(101,581)</b>	<b>(105,880)</b>	<b>(87,924)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement—Series 2011B Neighborhood Improvement District Sewer Bond Non-DNR Fund 392 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	2,663	2,137	1,937	2,137
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3	5	950	655
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>2,666</b>	<b>2,142</b>	<b>2,887</b>	<b>2,792</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>2,204</b>	<b>2,648</b>	<b>1,903</b>	<b>2,898</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 4,870</b>	<b>4,790</b>	<b>4,790</b>	<b>5,690</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	4,870	4,790	4,790	5,690
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>4,870</b>	<b>4,790</b>	<b>4,790</b>	<b>5,690</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 4,870</b>	<b>4,790</b>	<b>4,790</b>	<b>5,690</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 63,538</b>	<b>61,334</b>	<b>61,334</b>	<b>59,431</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,204)	(2,648)	(1,903)	(2,898)
<b>FUND BALANCE (GAAP), end of year</b>	<b>61,334</b>	<b>58,686</b>	<b>59,431</b>	<b>56,533</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(61,334)</b>	<b>(58,686)</b>	<b>(59,431)</b>	<b>(56,533)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement—Series 2016 Neighborhood Improvement District Sewer Bond Fund 393 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	16,168	14,041	14,652	14,039
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	18	-	408	325
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>16,186</b>	<b>14,041</b>	<b>15,060</b>	<b>14,364</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>652</b>	<b>-</b>	<b>329</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 16,186</b>	<b>14,693</b>	<b>15,060</b>	<b>14,693</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	14,693	14,693	14,693	14,693
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>14,693</b>	<b>14,693</b>	<b>14,693</b>	<b>14,693</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 14,693</b>	<b>14,693</b>	<b>14,693</b>	<b>14,693</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 25,059</b>	<b>26,552</b>	<b>26,552</b>	<b>26,919</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,493	(652)	367	(329)
<b>FUND BALANCE (GAAP), end of year</b>	<b>26,552</b>	<b>25,900</b>	<b>26,919</b>	<b>26,590</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>\$ (26,552)</b>	<b>\$ (25,900)</b>	<b>\$ (26,919)</b>	<b>\$ (26,590)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Internal Service Funds

## Fund Statement—All Internal Service Funds Combined

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,035,433	6,305,515	6,194,122	6,315,997
Fines and Forfeitures	100	-	-	-
Interest	361	51,665	79,030	77,520
Hospital Lease	-	-	-	-
Other	8,442	7,031	7,408	7,031
<b>Total Revenues</b>	<b>6,092,091</b>	<b>6,364,211</b>	<b>6,280,560</b>	<b>6,400,548</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	4,080	4,080	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	34,394	-	48,259	3,000
<b>Total Other Financing Sources</b>	<b>34,394</b>	<b>4,080</b>	<b>52,339</b>	<b>3,000</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>88,255</b>	<b>-</b>	<b>134,802</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,126,485</b>	<b>6,456,546</b>	<b>6,332,899</b>	<b>6,538,350</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 959,014	1,003,134	1,007,545	1,003,791
Materials & Supplies	76,684	108,700	90,950	95,840
Dues Travel & Training	-	3,500	-	-
Utilities	399,360	434,300	407,571	421,952
Vehicle Expense	19,357	21,988	16,345	19,833
Equip & Bldg Maintenance	276,268	556,154	454,395	588,851
Contractual Services	3,287,507	4,250,864	3,199,965	4,236,535
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	17,100	-	14,500
Other	840	42,295	46,638	50,724
Fixed Asset Additions	103,499	14,431	11,510	106,324
<b>Total Expenditures</b>	<b>5,122,529</b>	<b>6,452,466</b>	<b>5,234,919</b>	<b>6,538,350</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	4,080	4,080	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>4,080</b>	<b>4,080</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,122,529</b>	<b>6,456,546</b>	<b>5,238,999</b>	<b>6,538,350</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 4,685,621</b>	<b>5,585,222</b>	<b>5,585,222</b>	<b>6,668,876</b>
Less encumbrances, beginning of year	(1,098)	(10,246)	(10,246)	-
Add encumbrances, end of year	10,246	-	-	-
Proprietary adjustment to full accrual	(113,503)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,003,956	(88,255)	1,093,900	(134,802)
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,585,222</b>	<b>5,486,721</b>	<b>6,668,876</b>	<b>6,534,074</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 5,585,222</b>	<b>5,486,721</b>	<b>6,668,876</b>	<b>6,534,074</b>

# Internal Service Funds

## Fund Statement—Self-Insured Health Plan Fund 600

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,699,446	3,728,190	3,635,390	3,339,057
Fines and Forfeitures	-	-	-	-
Interest	18,097	25,000	18,047	20,000
Hospital Lease	-	-	-	-
Other	725	-	50	-
<b>Total Revenues</b>	<b>3,718,268</b>	<b>3,753,190</b>	<b>3,653,487</b>	<b>3,359,057</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,718,268</b>	<b>3,753,190</b>	<b>3,653,487</b>	<b>3,359,057</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	980	550	-	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,962,106	3,361,795	2,775,930	3,182,793
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,225	2,500	3,741	2,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>2,982,311</b>	<b>3,364,845</b>	<b>2,779,671</b>	<b>3,185,493</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,982,311</b>	<b>3,364,845</b>	<b>2,779,671</b>	<b>3,185,493</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 1,528,944</b>	<b>2,264,901</b>	<b>2,264,901</b>	<b>3,138,717</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	735,957	388,345	873,816	173,564
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,264,901</b>	<b>2,653,246</b>	<b>3,138,717</b>	<b>3,312,281</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 2,264,901</b>	<b>2,653,246</b>	<b>3,138,717</b>	<b>3,312,281</b>

# Internal Service Funds

## Fund Statement–Self-Insured Dental Plan 601

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	289,582	293,580	293,990	296,415
Fines and Forfeitures	-	-	-	-
Interest	1,740	1,000	4,150	4,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>291,322</b>	<b>294,580</b>	<b>298,140</b>	<b>300,565</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 291,322</b>	<b>294,580</b>	<b>298,140</b>	<b>300,614</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	252,878	293,763	263,930	300,614
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	176	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>252,878</b>	<b>293,763</b>	<b>264,106</b>	<b>300,614</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 252,878</b>	<b>293,763</b>	<b>264,106</b>	<b>300,614</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 178,558</b>	<b>217,002</b>	<b>217,002</b>	<b>251,036</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	38,444	817	34,034	(49)
<b>FUND BALANCE (GAAP), end of year</b>	<b>217,002</b>	<b>217,819</b>	<b>251,036</b>	<b>250,987</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 217,002</b>	<b>217,819</b>	<b>251,036</b>	<b>250,987</b>

# Internal Service Funds

## Fund Statement–Self-Insured Worker’s Compensation Fund 602

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,786	4,600	16,200	13,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>7,786</b>	<b>4,600</b>	<b>16,200</b>	<b>13,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	27,541	-	45,787	-
<b>Total Other Financing Sources</b>	<b>27,541</b>	<b>-</b>	<b>45,787</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>445,400</b>	<b>-</b>	<b>640,600</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 35,327</b>	<b>450,000</b>	<b>61,987</b>	<b>653,600</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,091	450,000	45,050	653,600
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	643	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>5,091</b>	<b>450,000</b>	<b>45,693</b>	<b>653,600</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,091</b>	<b>450,000</b>	<b>45,693</b>	<b>653,600</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 950,185</b>	<b>980,421</b>	<b>980,421</b>	<b>996,715</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	30,236	(445,400)	16,294	(640,600)
<b>FUND BALANCE (GAAP), end of year</b>	<b>980,421</b>	<b>535,021</b>	<b>996,715</b>	<b>356,115</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 980,421</b>	<b>535,021</b>	<b>996,715</b>	<b>356,115</b>



# Internal Service Funds

## Fund Statement—Facilities and Grounds Maintenance Fund 610

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,530,248	1,376,271	1,357,268	1,834,311
Fines and Forfeitures	100	-	-	-
Interest	4,913	5,250	9,970	9,750
Hospital Lease	-	-	-	-
Other	686	-	327	-
<b>Total Revenues</b>	<b>1,535,947</b>	<b>1,381,521</b>	<b>1,367,565</b>	<b>1,844,061</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	6,853	-	2,472	3,000
<b>Total Other Financing Sources</b>	<b>6,853</b>	<b>-</b>	<b>2,472</b>	<b>3,000</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>293,163</b>	<b>214,974</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,542,800</b>	<b>1,674,684</b>	<b>1,585,011</b>	<b>1,847,061</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 959,014	1,003,134	1,007,545	1,003,791
Materials & Supplies	75,624	107,450	90,850	94,940
Dues Travel & Training	-	3,500	-	-
Utilities	16,028	20,880	17,596	19,992
Vehicle Expense	19,357	21,988	16,345	19,833
Equip & Bldg Maintenance	213,429	301,100	285,600	437,820
Contractual Services	67,432	145,306	115,055	99,528
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	17,100	-	14,500
Other	34,949	39,795	40,510	48,224
Fixed Asset Additions	23,387	14,431	11,510	106,324
<b>Total Expenditures</b>	<b>1,409,220</b>	<b>1,674,684</b>	<b>1,585,011</b>	<b>1,844,952</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,409,220</b>	<b>1,674,684</b>	<b>1,585,011</b>	<b>1,844,952</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 534,200</b>	<b>553,179</b>	<b>553,179</b>	<b>338,205</b>
Less encumbrances, beginning of year	(1,098)	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	(113,503)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	133,580	(293,163)	(214,974)	2,109
<b>FUND BALANCE (GAAP), end of year</b>	<b>553,179</b>	<b>260,016</b>	<b>338,205</b>	<b>340,314</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 553,179</b>	<b>260,016</b>	<b>338,205</b>	<b>340,314</b>

# Internal Service Funds

## Fund Statement—Capital Repair and Replacement Fund 620

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	262,152	258,072	258,072	258,072
Fines and Forfeitures	-	-	-	-
Interest	9,839	8,590	18,445	18,415
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>271,991</b>	<b>266,662</b>	<b>276,517</b>	<b>276,487</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 271,991</b>	<b>266,662</b>	<b>276,517</b>	<b>276,487</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	61,763	191,573	137,795	144,050
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(51,489)	-	1,017	-
Fixed Asset Additions	80,112	-	-	-
<b>Total Expenditures</b>	<b>90,386</b>	<b>191,573</b>	<b>138,812</b>	<b>144,050</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	4,080	4,080	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>4,080</b>	<b>4,080</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 90,386</b>	<b>195,653</b>	<b>142,892</b>	<b>144,050</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 873,732</b>	<b>1,065,583</b>	<b>1,065,583</b>	<b>1,188,962</b>
Less encumbrances, beginning of year	-	(10,246)	(10,246)	-
Add encumbrances, end of year	10,246	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	181,605	71,009	133,625	132,437
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,065,583</b>	<b>1,126,346</b>	<b>1,188,962</b>	<b>1,321,399</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,065,583</b>	<b>1,126,346</b>	<b>1,188,962</b>	<b>1,321,399</b>

# Internal Service Funds

## Fund Statement—Utilities Fund 621

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	204,005	463,220	463,220	401,960
Fines and Forfeitures	-	-	-	-
Interest	2,070	2,100	1,985	1,985
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>206,075</b>	<b>465,320</b>	<b>465,205</b>	<b>403,945</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>177,257</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 383,332</b>	<b>465,320</b>	<b>465,205</b>	<b>403,945</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	383,332	413,420	389,975	401,960
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	185	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>383,332</b>	<b>413,420</b>	<b>390,160</b>	<b>401,960</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 383,332</b>	<b>413,420</b>	<b>390,160</b>	<b>401,960</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 217,631</b>	<b>40,374</b>	<b>40,374</b>	<b>115,419</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(177,257)	51,900	75,045	1,985
<b>FUND BALANCE (GAAP), end of year</b>	<b>40,374</b>	<b>92,274</b>	<b>115,419</b>	<b>117,404</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 40,374</b>	<b>92,274</b>	<b>115,419</b>	<b>117,404</b>

# Internal Service Funds

## Fund Statement –Capital Repairs and Replacements Family Health Center Fund 622

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	550	820	1,190	1,180
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
<b>Total Revenues</b>	<b>7,581</b>	<b>7,851</b>	<b>8,221</b>	<b>8,211</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 7,581</b>	<b>7,851</b>	<b>8,221</b>	<b>8,211</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	80	700	100	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,076	6,981	6,000	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	57	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,156</b>	<b>7,681</b>	<b>6,157</b>	<b>7,681</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,156</b>	<b>7,681</b>	<b>6,157</b>	<b>7,681</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 64,117</b>	<b>70,542</b>	<b>70,542</b>	<b>72,606</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,425	170	2,064	530
<b>FUND BALANCE (GAAP), end of year</b>	<b>70,542</b>	<b>70,712</b>	<b>72,606</b>	<b>73,136</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 70,542</b>	<b>70,712</b>	<b>72,606</b>	<b>73,136</b>

# Internal Service Funds

## Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	247	380	501	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>247</b>	<b>380</b>	<b>501</b>	<b>500</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 247</b>	<b>380</b>	<b>501</b>	<b>500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	26	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>26</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 30,213</b>	<b>30,460</b>	<b>30,460</b>	<b>30,935</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	247	380	475	500
<b>FUND BALANCE (GAAP), end of year</b>	<b>30,460</b>	<b>30,840</b>	<b>30,935</b>	<b>31,435</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 30,460</b>	<b>30,840</b>	<b>30,935</b>	<b>31,435</b>

# Internal Service Funds

## Fund Statement –Capital Repairs and Replacements Road and Bridge Facilities Fund 624

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	150,000	150,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	2,874	3,925	8,405	8,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>52,874</b>	<b>153,925</b>	<b>158,405</b>	<b>158,400</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 52,874</b>	<b>153,925</b>	<b>158,405</b>	<b>158,400</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	56,500	25,000	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(1,845)	-	283	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>(1,845)</b>	<b>56,500</b>	<b>25,283</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ (1,845)</b>	<b>56,500</b>	<b>25,283</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 308,041</b>	<b>362,760</b>	<b>362,760</b>	<b>495,882</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	54,719	97,425	133,122	158,400
<b>FUND BALANCE (GAAP), end of year</b>	<b>362,760</b>	<b>460,185</b>	<b>495,882</b>	<b>654,282</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 362,760</b>	<b>460,185</b>	<b>495,882</b>	<b>654,282</b>

# Internal Service Funds

## Fund Statement –Capital Repairs and Replacements Emergency Communications Center Fund 625

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	36,182	36,182	36,182
Fines and Forfeitures	-	-	-	-
Interest	-	-	137	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	-	<b>36,182</b>	<b>36,319</b>	<b>36,322</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	4,080	4,080	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	-	<b>4,080</b>	<b>4,080</b>	-
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>40,262</b>	<b>40,399</b>	<b>36,322</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>40,399</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	40,262	40,399	36,322
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>40,262</b>	<b>40,399</b>	<b>76,721</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>40,262</b>	<b>40,399</b>	<b>76,721</b>

# Trust Funds

## Fund Statement –Private Purpose Trust Funds Combined

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	803	1,143	1,577	1,780
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>803</b>	<b>1,143</b>	<b>1,577</b>	<b>1,780</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	1,368	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>1,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>3,212</b>	<b>1,591</b>	<b>1,475</b>	<b>889</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 5,383</b>	<b>2,734</b>	<b>3,052</b>	<b>2,669</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,710	2,400	2,658	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	305	334	394	2,669
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>4,015</b>	<b>2,734</b>	<b>3,052</b>	<b>2,669</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	1,368	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>1,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,383</b>	<b>2,734</b>	<b>3,052</b>	<b>2,669</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 102,855</b>	<b>99,643</b>	<b>99,643</b>	<b>98,168</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,212)</u>	<u>(1,591)</u>	<u>(1,475)</u>	<u>(889)</u>
<b>FUND BALANCE (GAAP), end of year</b>	<b>99,643</b>	<b>98,052</b>	<b>98,168</b>	<b>97,279</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b><u>(37,671)</u></b>	<b><u>(37,671)</u></b>	<b><u>(37,671)</u></b>	<b><u>(37,671)</u></b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 61,972</b>	<b>60,381</b>	<b>60,497</b>	<b>59,608</b>



# Trust Funds

## Fund Statement –George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	282	330	520	600
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>282</b>	<b>330</b>	<b>520</b>	<b>600</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>23</b>	<b>4</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 305</b>	<b>334</b>	<b>520</b>	<b>600</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	305	334	334	400
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>305</b>	<b>334</b>	<b>334</b>	<b>400</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 305</b>	<b>334</b>	<b>334</b>	<b>400</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 32,565</b>	<b>32,542</b>	<b>32,542</b>	<b>32,728</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(23)	(4)	186	200
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,542</b>	<b>32,538</b>	<b>32,728</b>	<b>32,928</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 142</b>	<b>138</b>	<b>328</b>	<b>528</b>

# Trust Funds

## Fund Statement –Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	43	73	87	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>43</b>	<b>73</b>	<b>87</b>	<b>100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	1,368	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>1,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,411</b>	<b>73</b>	<b>87</b>	<b>100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,250	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	4	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,250</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,250</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 5,290</b>	<b>5,451</b>	<b>5,451</b>	<b>5,534</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	161	73	83	100
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,451</b>	<b>5,524</b>	<b>5,534</b>	<b>5,634</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 180</b>	<b>253</b>	<b>263</b>	<b>363</b>

# Trust Funds

## Fund Statement –Rocky Fork Cemetery Trust Fund 723 (Private Purpose Trust Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	478	740	970	1,080
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>478</b>	<b>740</b>	<b>970</b>	<b>1,080</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>3,350</b>	<b>1,660</b>	<b>1,744</b>	<b>1,189</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,828</b>	<b>2,400</b>	<b>2,714</b>	<b>2,269</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,460	2,400	2,658	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	56	2,269
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>2,460</b>	<b>2,400</b>	<b>2,714</b>	<b>2,269</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	1,368	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>1,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,828</b>	<b>2,400</b>	<b>2,714</b>	<b>2,269</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 65,000</b>	<b>61,650</b>	<b>61,650</b>	<b>59,906</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,350)	(1,660)	(1,744)	(1,189)
<b>FUND BALANCE (GAAP), end of year</b>	<b>61,650</b>	<b>59,990</b>	<b>59,906</b>	<b>58,717</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 61,650</b>	<b>59,990</b>	<b>59,906</b>	<b>58,717</b>

# Personnel Summaries—

This section contains the following personnel information:

- Summary of Personnel (FTEs) by Function for the current budget year
- Comparative Summary of Personnel (FTEs) by Fund for the last 10 years
- Comparative Summary of Personnel (FTE) by Function for the last 10 years

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year. The ten-year net increase is approximately 95 FTE's, or 22%.

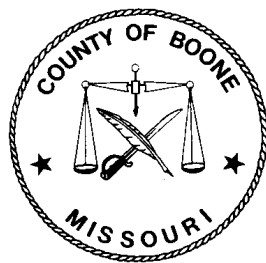
**General Government Operations**—Approximately 12 FTE permanent positions (net) have been added over the past 10 years, a 14% increase. The 2019 budget includes a reduction of 1.40 FTE which is primarily associated with cyclical election activities; a full-time FTE is added to Auditor's Office and a full-time FTE has been eliminated from the Recorder's Office due to the continuing decline in volume and revenue. In addition, a vacant part-time non-benefitted receptionist position has been eliminated from the County Commission budget.

**Public Safety**—Approximately 81 FTE positions (net) have been added over the past 10 years, a 34% increase. The increase is primarily due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and the addition of 11 FTEs in the 2019 budget. The 2019 budget also reflects: (1) reduced budgeted hours for part-time program assistants in the Circuit Court; (2) grant-funded positions being included in the budget for only a partial year according to the approved grant period, which does not coincide with the County's fiscal year; and, (3) shifting positions from Corrections to Sheriff's Operations and adding a part-time non-benefitted position in order to support creating a new division within the Sheriff's Department.

**Environment, Protective Inspection, & Infrastructure**—The 2019 budget reflects a reduction of two FTEs, the result of eliminating positions from the budget that had been vacant for more than two years with no intention to fill the positions in the foreseeable future.

**Health and Community Services**—FY 2014 was the first year for the County to employ staff for health and community services activities and resulted from voter passage of the Community Children's Services sales tax. Previously, some of these services were obtained pursuant to an intergovernmental agreement with the City of Columbia. A total of 4 FTE positions had been added prior to 2019 with an additional position, a Data Analyst position, included in the 2019 budget.

**Facilities and Grounds Services**—Seven (7) FTEs have been added over the past 10 years, which represents a 50% increase. In 2018, administrative and budgetary control for the Security Technician FTE was transferred from Facilities and Grounds to the Information Technology.

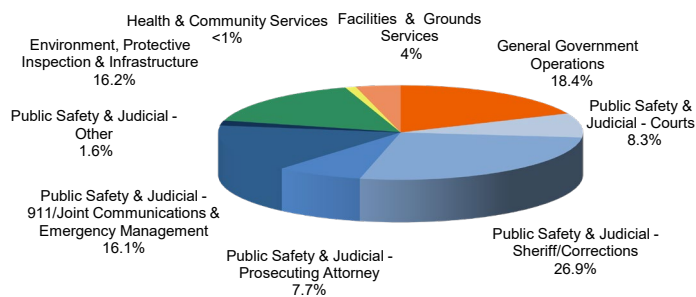


# Personnel Summary

## Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2019 FTE	DEPT NO	DEPT NAME	2019 FTE
<b><u>General Government Operations</u></b>			<b><u>Public Safety &amp; Judicial - Prosecuting Attorney</u></b>		
1110	Auditor	7.00	1261	Prosecuting Attorney	26.60
1115	Human Resources & Risk Management	4.00	1262	Victim Witness	5.48
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.00	2610	PA Tax Collection	0.40
1126	County Counselor	4.00	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1131	County Clerk	3.75			40.48
1132	Election and Registration	7.33	<b><u>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management</u></b>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	68.38
1150	Collector	8.24	2702	Emergency Management Operations	7.00
1160	Recorder	7.00	2703	Information Technology-911/EM	7.00
1170	Information Technology	19.63	2704	Joint Communications Radio Network	2.70
1171	Facilities Security	1.00			85.08
1176	GIS - County	3.00	<b><u>Public Safety &amp; Judicial - Other</u></b>		
1194	Mail Services	2.00	1200	Public Administrator	8.25
2010	Assessment	16.75			8.25
2110	Collector Tax Maintenance	1.08			
		97.28			
<b><u>Public Safety &amp; Judicial - Courts</u></b>			<b><u>Environment, Protective Inspection &amp; Infrastructure</u></b>		
1210	Circuit Court Services	22.72	1360	Solid Waste Recycling	0.25
1221	Circuit Clerk	5.00	1710	Planning and Zoning	5.18
1241	Juvenile Office	3.73	1720	Building Codes	6.44
1242	Juvenile Justice Center	4.21	1725	Stormwater Administration	1.50
1243	Juvenile Justice Grants & Contracts	1.80	2040	Public Works-R&B Maintenance	58.48
2831	Veterans Court	0.30	2045	Public Works-Design & Construction	11.88
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	2046	Stormwater Administration	1.50
		43.76			85.23
<b><u>Public Safety &amp; Judicial - Sheriff/Corrections</u></b>			<b><u>Health &amp; Community Services</u></b>		
1251	Sheriff	73.26	1420	Community and Social Services	0.25
1253	Internet Crimes Task Force	0.83	2130	Community Health/Medical	0.60
1255	Corrections	47.73	2160	Community Children's Services	4.15
2901	Sheriff-Law Enf Sls Tax	14.00			5.00
2902	Corrections-Law Enf Sls Tax	6.00	<b><u>Facilities &amp; Grounds Services</u></b>		
		141.82	6100	Facilities Maintenance	9.00
			6101	Facilities Housekeeping	9.00
			6104	Grounds Maintenance	3.00
					21.00
			<b><u>Grand Total</u></b>		
			<b><u>527.90</u></b>		

## 2019 Budgeted FTE Positions



# Personnel Summary

## Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2010	2011	2012	2013
100	1110	Auditor	4.50	4.50	5.00	6.00
100	1115	Human Resources & Risk Management	2.00	2.00	2.00	4.00
100	1118	Purchasing	2.50	2.50	2.50	2.50
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	1.70	2.70	3.00	3.00
100	1131	County Clerk	5.75	5.75	5.75	3.75
100	1132	Election and Registration	9.23	7.16	8.07	7.11
100	1133	Election Activities	-	-	1.10	0.34
100	1140	Treasurer	3.63	3.63	3.63	3.63
100	1150	Collector	8.25	8.25	8.25	8.25
100	1160	Recorder	8.00	8.00	8.00	8.00
100	1170	Information Technology	14.00	14.00	14.00	15.00
100	1171	Facilities Security	-	-	-	-
100	1176	GIS - County	2.00	2.31	2.13	2.11
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1196	Records Management Services	0.24	-	-	-
100	1200	Public Administrator	5.63	5.63	5.63	5.63
100	1210	Circuit Court Services	22.42	22.42	22.42	22.67
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.18	4.18	4.19
100	1242	Juvenile Justice Center	4.74	4.79	4.79	5.10
100	1243	Juvenile Justice Grants & Contracts	4.12	4.62	4.62	3.00
100	1251	Sheriff	62.97	63.45	62.97	63.97
100	1253	Internet Crimes Task Force	- b	-	-	2.00
100	1255	Corrections	60.31	60.31	60.31	60.31
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	2.00	2.00
100	1261	Prosecuting Attorney	22.32	22.75	22.75	23.00
100	1262	Victim Witness	3.12	3.36	3.48	3.48
100	1263	IV-D	7.50	7.50	7.00	3.00
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	-	-
100	1710	Planning and Zoning	5.42	5.08	5.08	5.08
100	1720	Building Codes	6.33	6.34	6.34	6.34
100	1725	Stormwater Administration	-	-	1.14	1.14
100	1751	Hinkson Creek Watershed	0.25	0.10	-	-
General Fund Total			283.81	284.03	288.84	287.30

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2014	2015	2016	2017	2018	2019	2018-2019 Change
6.00	6.00	6.00	6.00	6.00	7.00	1.00
4.00	4.00	4.00	4.00	4.00	4.00	-
3.75	3.75	3.75	3.75	3.75	3.75	-
5.45	5.45	5.25	5.25	5.25	5.00	(0.25)
3.00	4.00	4.00	4.00	4.00	4.00	-
3.75	3.75	3.75	3.75	3.75	3.75	-
7.54	6.62	10.60	7.33	8.48	7.33	(1.15)
-	-	-	-	-	-	-
3.75	3.75	3.75	3.75	3.75	3.75	-
8.25	8.25	8.25	8.25	8.24	8.24	-
8.00	8.00	8.00	8.00	8.00	7.00	(1.00)
16.00	17.63	18.63	18.63	19.63	19.63	-
-	-	-	-	1.00	1.00	-
2.00	2.00	2.00	3.00	3.00	3.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
-	-	-	-	-	-	-
7.23	6.99	7.25	7.25	8.25	8.25	-
22.50	22.50	22.50	22.50	22.72	22.72	-
5.00	5.00	5.00	5.00	5.00	5.00	-
4.44	4.44	4.44	4.60	4.31	3.73	(0.58)
5.10	5.86	5.67	5.27	4.55	4.21	(0.34)
3.00	3.00	2.80	2.80	2.80	1.80 a	(1.00)
65.90	66.90	67.90	67.90	68.90	73.26	4.36
2.00	2.00	2.00	2.00	2.00	0.83	(1.17)
61.56	61.56	61.56	51.73	51.73	47.73	(4.00)
2.00	2.00	2.00	-	-	-	-
24.00	25.50	25.50	25.60	26.60	26.60	-
3.48	3.48	5.48	5.48	5.48	5.48	-
3.00	3.00	3.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
0.25	0.25	0.35	0.25	0.25	0.25	-
5.08	5.18	5.18	5.18	5.18	5.18	-
6.34	6.44	6.44	6.44	6.44	6.44	-
1.70	1.50	1.50	1.50	1.50	1.50	-
-	-	-	-	-	-	-
296.32	301.05	308.80	294.46	299.81	295.68	(4.13)

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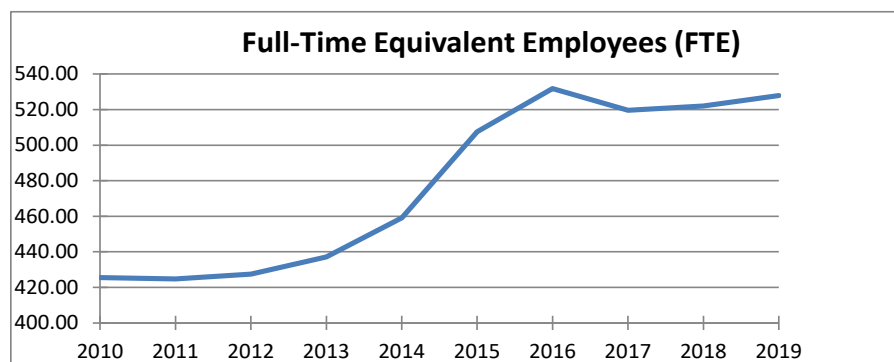


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FUND	DEPT NO	DEPT NAME	2010	2011	2012	2013
201	2010	Assessment	16.35	16.35	16.75	16.75
204	2040	Public Works-R&B Maintenance	55.98	55.98	57.48	58.48
204	2045	Public Works-Design & Construction	15.13	15.46	13.96	13.96
204	2046	Stormwater Administration	1.75	1.90	0.61	0.61
211	2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08
213	2130	Community Health/Medical	-	-	-	-
214	2140	DNR 319 Urban Retrofit Grant	-	-	1.25	1.25
216	2160	Community Children's Services	-	-	-	-
255	2550	Sheriff Revolving Fund Activity	-	-	-	1.00
261	2610	PA Tax Collection	1.25	1.25	2.00	2.00
263	2630	PA Bad Check Collections	1.68	1.25	0.50	0.25
270	2701	911/Joint Communications Operations	-	-	-	10.00
270	2702	Emergency Management Operations	-	-	-	-
270	2703	Information Technology-911/EM	-	-	-	-
270	2704	Joint Communications Radio Network	-	-	-	-
283	2831	Veterans Court	-	-	-	0.88
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00
290	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00
290	2904	Alternative Sentencing-Law Enf Sls Tax	6.23	6.72	6.00	6.50
297	2971	PA - Violence Against Women (stimulus)	2.00	0.66	-	-
297	2972	Cyber Crimes Task Force (stimulus)	2.00	2.00	2.00	-
298	2981	JAG - Recover Act/Stimulus	0.20	-	-	-
Special Revenue Funds Total			127.65	126.65	125.63	136.76
610	6100	Facilities Maintenance	6.00	6.00	6.00	6.00
610	6101	Facilities Housekeeping	8.00	8.00	7.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
Internal Service Funds Total			14.00	14.00	13.00	13.00
<b>Grand Total</b>			<b>425.46</b>	<b>424.68</b>	<b>427.47</b>	<b>437.06</b>

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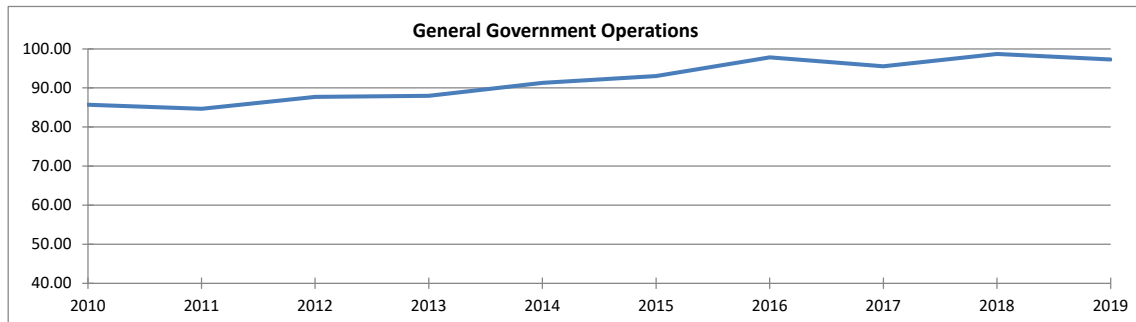
2014	2015	2016	2017	2018	2019	2018-2019 Change
16.75	16.75	16.75	16.75	16.75	16.75	-
58.23	57.73	58.48	58.48	58.48	58.48	-
14.08	13.88	13.88	13.88	13.88	11.88	(2.00)
0.90	1.50	1.50	1.50	1.50	1.50	-
1.08	1.08	1.08	1.08	1.08	1.08	-
0.58	0.58	0.73	0.45	0.45	0.60	0.15
0.40	-	-	-	-	-	-
2.17	2.17	2.92	3.30	3.30	4.15	0.85
1.00	1.00	1.00	1.00	-	-	-
2.00	0.50	1.50	0.40	0.40	0.40	-
0.25	1.00	-	-	-	-	-
19.00	57.86	57.86	57.38	57.38	68.38	11.00
1.00	1.00	7.00	7.00	7.00	7.00	-
-	5.00	8.00	8.00	7.00	7.00	-
-	-	2.00	2.70	2.70	2.70	-
0.88	0.88	0.88	0.80	0.30	0.30	-
14.00	14.00	14.00	14.00	14.00	14.00	-
6.00	6.00	6.00	6.00	6.00	6.00	-
5.00	5.00	5.00	5.00	5.00	5.00	-
5.50	5.50	5.50	5.50	6.00	6.00	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
148.82	191.43	204.08	203.22	201.22	211.22	10.00
7.00	8.00	8.00	9.00	9.00	9.00	-
7.00	7.00	8.00	9.00	9.00	9.00	-
-	-	1.00	1.00	-	-	-
-	-	2.00	3.00	3.00	3.00	-
14.00	15.00	19.00	22.00	21.00	21.00	-
<b><u>459.14</u></b>	<b><u>507.48</u></b>	<b><u>531.88</u></b>	<b><u>519.68</u></b>	<b><u>522.03</u></b>	<b><u>527.90</u></b>	<b><u>5.87</u></b>



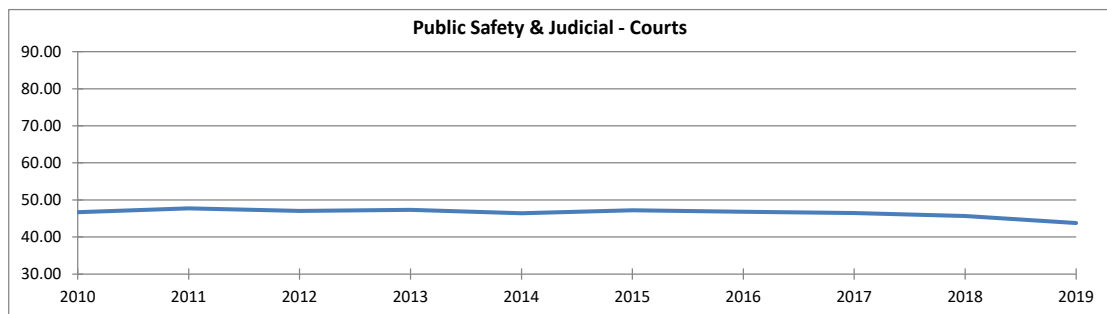
# Personnel Summary

## Summary of Personnel by Function—10 Years

Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Government Operations</b>											
1110	Auditor	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
1115	Human Resources & Risk Management	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	3.75	3.75	3.75	3.75	3.75	3.75
1121	County Commission	5.45	5.45	5.45	5.45	5.45	5.45	5.25	5.25	5.25	5.00
1126	County Counselor	1.70	2.70	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	9.23	7.16	8.07	7.11	7.54	6.62	10.60	7.33	8.48	7.33
1133	Election Activities	-	-	1.10	0.34	-	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.63	3.75	3.75	3.75	3.75	3.75	3.75
1150	Collector	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.24	8.24
1160	Recorder	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00
1170	Information Technology	14.00	14.00	14.00	15.00	16.00	17.63	18.63	18.63	19.63	19.63
1171	Facilities Security	-	-	-	-	-	-	-	-	1.00	1.00
1176	GIS - County	2.00	2.31	2.13	2.11	2.00	2.00	2.00	3.00	3.00	3.00
1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.24	-	-	-	-	-	-	-	-	-
2010	Assessment	16.35	16.35	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.75
2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08	1.08	1.08	1.08	1.08	1.08	1.08
	<b>Total</b>	<b>85.68</b>	<b>84.68</b>	<b>87.71</b>	<b>87.97</b>	<b>91.32</b>	<b>93.03</b>	<b>97.81</b>	<b>95.54</b>	<b>98.68</b>	<b>97.28</b>

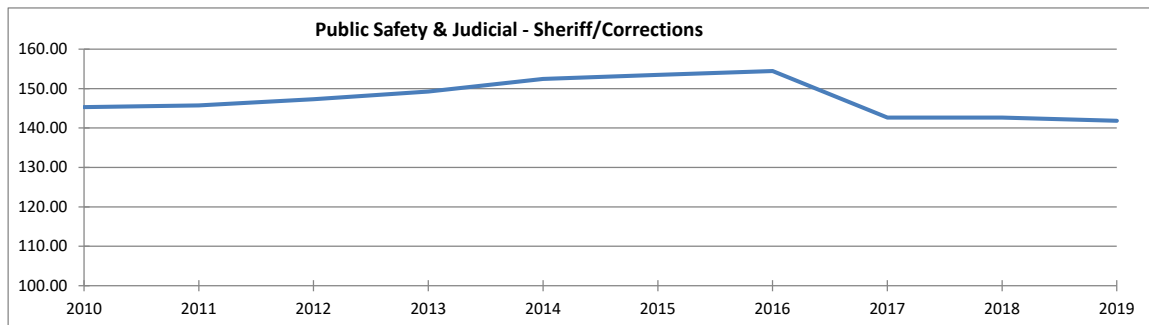


	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety &amp; Judicial - Courts</b>										
1210	Circuit Court Services	22.42	22.42	22.42	22.67	22.50	22.50	22.50	22.72	22.72
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.18	4.18	4.19	4.44	4.44	4.44	4.60	4.31
1242	Juvenile Justice Center	4.74	4.79	4.79	5.10	5.10	5.86	5.67	5.27	4.55
1243	Juvenile Justice Grants & Contracts	4.12	4.62	4.62	3.00	3.00	3.00	2.80	2.80	1.80
2831	Veterans Court	-	-	-	0.88	0.88	0.88	0.88	0.80	0.30
2904	Alternative Sentencing-Law Enf Sls Tax	6.23	6.72	6.00	6.50	5.50	5.50	5.50	6.00	6.00
	<b>Total</b>	<b>46.69</b>	<b>47.73</b>	<b>47.01</b>	<b>47.34</b>	<b>46.42</b>	<b>47.18</b>	<b>46.79</b>	<b>46.47</b>	<b>43.76</b>

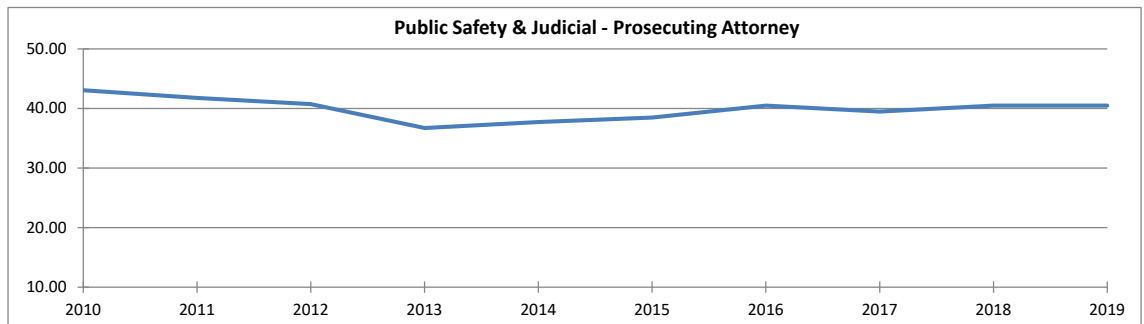


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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety &amp; Judicial - Sheriff/Corrections</b>											
1251	Sheriff	62.97	63.45	62.97	63.97	65.90	66.90	67.90	67.90	68.90	73.26
1253	Internet Crimes Task Force	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	0.83
1255	Corrections	60.31	60.31	60.31	60.31	61.56	61.56	61.56	51.73	51.73	47.73
1256	Sheriff/Corr BLDG HK/Maint	-	-	2.00	2.00	2.00	2.00	2.00	-	-	-
2550	Sheriff Revolving Fund Activity	-	-	-	1.00	1.00	1.00	1.00	1.00	-	-
2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2972	Cyber Crimes Task Force	2.00	2.00	2.00	-	-	-	-	-	-	-
	Total	145.28	145.76	147.28	149.28	152.46	153.46	154.46	142.63	142.63	141.82

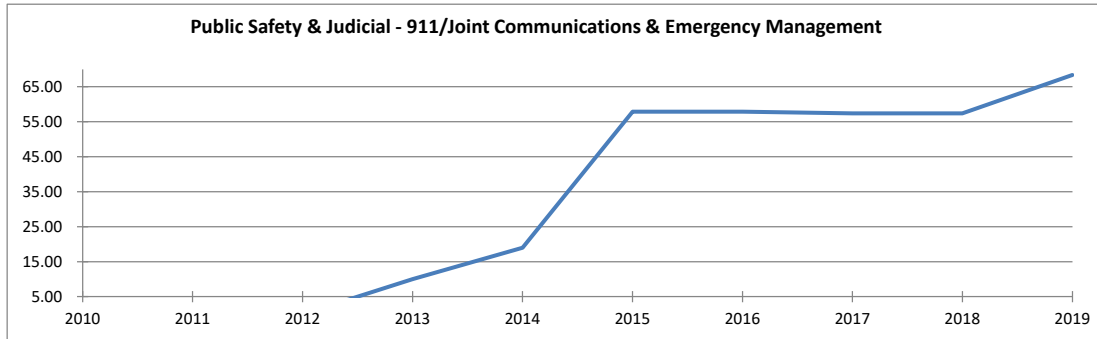


		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety &amp; Judicial - Prosecuting Attorney</b>											
1261	Prosecuting Attorney	22.32	22.75	22.75	23.00	24.00	25.50	25.50	25.60	26.60	26.60
1262	Victim Witness	3.12	3.36	3.48	3.48	3.48	3.48	5.48	5.48	5.48	5.48
1263	IV-D	7.50	7.50	7.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	1.25	1.25	2.00	2.00	2.00	0.50	1.50	0.40	0.40	0.40
2630	PA Bad Check Collections	1.68	1.25	0.50	0.25	0.25	1.00	-	-	-	-
2971	PA - Violence Against Women (stimulus)	2.00	0.66	-	-	-	-	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2981	JAG - Recover Act/Stimulus	0.20	-	-	-	-	-	-	-	-	-
	Total	43.07	41.77	40.73	36.73	37.73	38.48	40.48	39.48	40.48	40.48

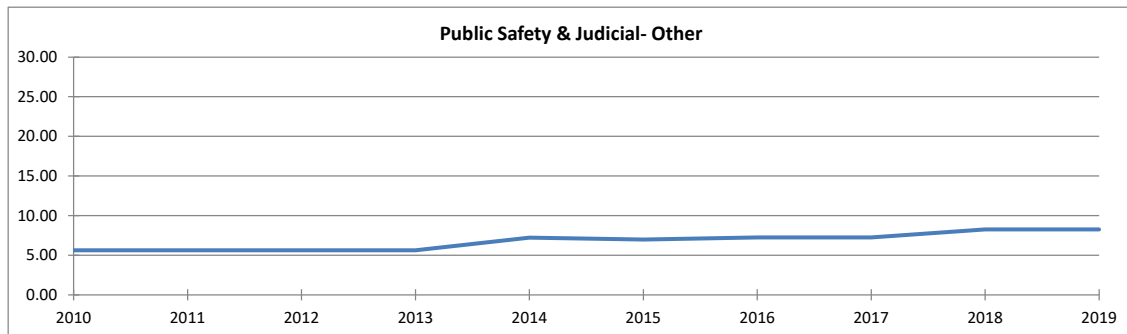


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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management (EM)</b>											
2701	911/Joint Communications Operations	-	-	-	10.00	19.00	57.86	57.86	57.38	57.38	68.38
2702	Emergency Management Operations	-	-	-	-	1.00	1.00	7.00	7.00	7.00	7.00
2703	Information Technology-911/EM	-	-	-	-	-	5.00	8.00	8.00	7.00	7.00
2704	Joint Communications Radio Network	-	-	-	-	-	-	2.00	2.70	2.70	2.70
Total		-	-	-	10.00	20.00	63.86	74.86	75.08	74.08	85.08

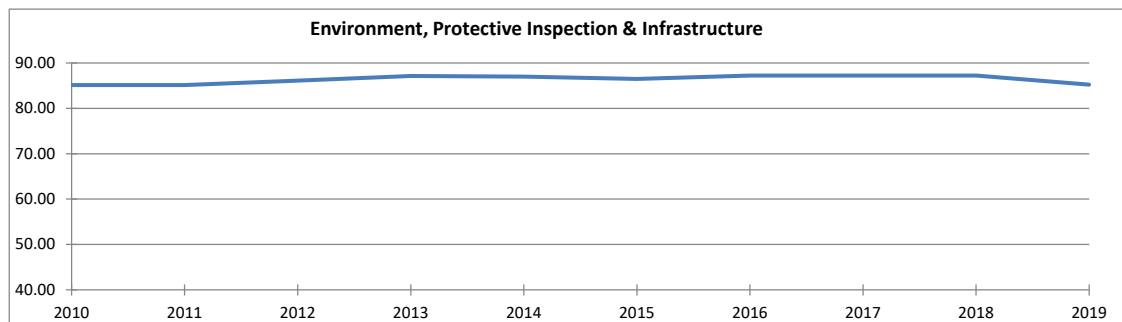


		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Public Safety &amp; Judicial - Other</b>											
1200	Public Administrator	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25
Total		5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25



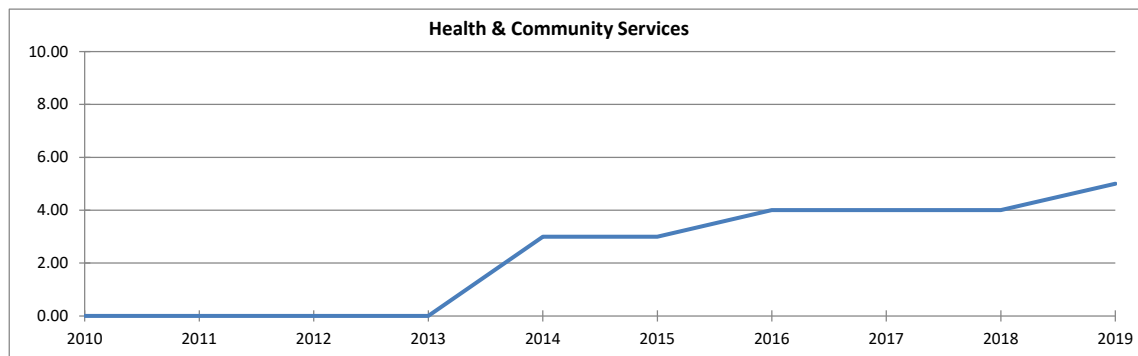
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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b><u>Environment, Protective Inspection &amp; Infrastructure</u></b>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.08	5.08	5.08	5.08	5.18	5.18	5.18	5.18	5.18
1720	Building Codes	6.33	6.34	6.34	6.34	6.34	6.44	6.44	6.44	6.44	6.44
1725	Stormwater Administration	-	-	1.14	1.14	1.70	1.50	1.50	1.50	1.50	1.50
1751	Hinkson Creek Watershed	0.25	0.10	-	-	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	55.98	55.98	57.48	58.48	58.23	57.73	58.48	58.48	58.48	58.48
2045	Public Works-Design & Construction	15.13	15.46	13.96	13.96	14.08	13.88	13.88	13.88	13.88	11.88
2046	Stormwater Administration	1.75	1.90	0.61	0.61	0.90	1.50	1.50	1.50	1.50	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	1.25	1.25	0.40	-	-	-	-	-
Total		85.11	85.11	86.11	87.11	86.98	86.48	87.23	87.23	87.23	85.23



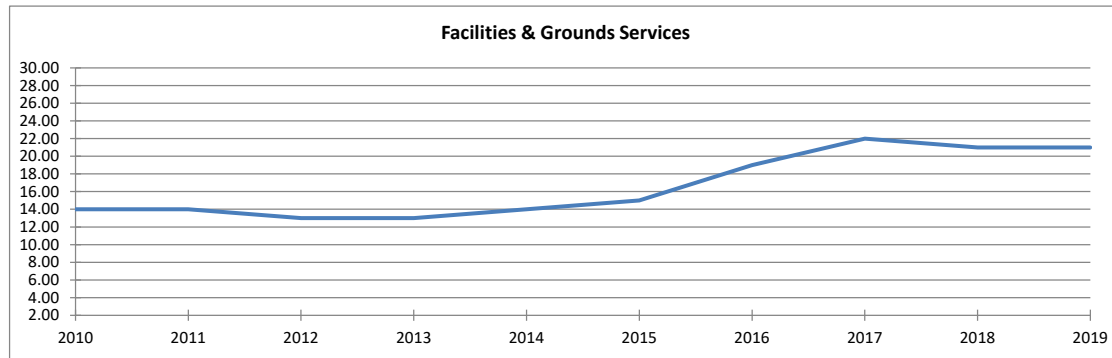
**Health & Community Services**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1420	Community and Social Services	-	-	-	-	0.25	0.25	0.35	0.25	0.25
2130	Community Health/Medical	-	-	-	-	0.58	0.58	0.73	0.45	0.60
2160	Community Children's Services	-	-	-	-	2.17	2.17	2.92	3.30	4.15
Total		-	-	-	-	3.00	3.00	4.00	4.00	5.00



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Dept. No	Department Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Facilities &amp; Grounds Services</b>											
6100	Facilities Maintenance	6.00	6.00	6.00	6.00	7.00	8.00	8.00	9.00	9.00	9.00
6101	Facilities Housekeeping	8.00	8.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00
6103	Facilities Security	-	-	-	-	-	-	1.00	1.00	-	-
6104	Grounds Maintenance	-	-	-	-	-	-	2.00	3.00	3.00	3.00
Total		14.00	14.00	13.00	13.00	14.00	15.00	19.00	22.00	21.00	21.00



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Grand Total</b>	<b>425.46</b>	<b>424.68</b>	<b>427.47</b>	<b>437.06</b>	<b>459.14</b>	<b>507.48</b>	<b>531.88</b>	<b>519.68</b>	<b>522.03</b>	<b>527.90</b>

# Fixed Assets Summary—

This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office’s annual operating budget. This section does not include capital outlay funded from Capital Project Funds, which are presented in a separate tab section of this budget document.



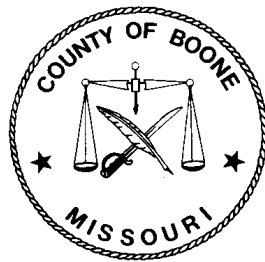
# Fixed Assets Summary

## Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1110	Auditor	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
100	1132	Election and Registration	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	56,695	348,829
100	1171	Facilities Security	-	-	-	-	7,200	4,100
100	1175	GIS - Consortium	-	-	-	-	-	1,275
100	1176	GIS - County	-	-	-	-	-	1,740
100	1190	Non-Departmental	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	-	7,000
100	1221	Circuit Clerk	-	800	-	-	8,000	-
100	1230	Jury Services & Court Costs	-	-	-	-	-	-
100	1241	Juvenile Office	-	-	-	-	-	6,700
100	1242	Juvenile Justice Center	-	-	-	-	-	1,600
100	1251	Sheriff	-	-	-	-	1,600	-
100	1255	Corrections	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	6,517	-	-	-	-
100	1420	Community & Social Services	-	-	-	-	-	576
100	1710	Planning and Zoning	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	-	635
General Fund Total			\$ -	\$ 7,317	\$ 5,000	\$ -	\$ 73,495	\$ 372,455
201	2010	Assessment	-	-	-	-	-	57,903
204	2040	Public Works-R&B Maintenance	-	-	-	-	1,400	6,640
204	2045	Public Works-Design & Construction	-	-	-	-	-	5,870
204	2046	Stormwater Administration	-	-	-	-	-	635
211	2110	Collector Tax Maintenance	-	-	-	-	-	18,333
216	2160	Community Children's Services	-	-	7,500	-	1,270	1,166
230	2300	Election Services	-	-	-	-	-	-
232	2320	Election Equipment Replacement Activity	-	-	-	-	-	-
253	2537	Justice Assistant Grant FYX7	-	-	-	-	-	-
270	2701	911/Joint Comm Operations	-	-	6,500	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	-	148,000
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2706	Radio Network Improvements	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	17,000	-	-	-
285	2850	Administration of Justice	-	-	-	-	6,000	4,500
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	51,040
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	600
Special Revenue Funds Total			\$ -	\$ -	\$ 31,000	\$ -	\$ 8,670	\$ 294,687
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	3,480
610	6102	Parking	-	-	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,480

(continued from previous page)

Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Land	
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	35,000	600,000	60,000	-	-	-
-	1,520,000	-	-	-	-	-	-	-	-
-	-	-	-	-	4,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,000	-	-	-
-	-	-	-	-	6,000	-	-	-	-
-	-	-	-	-	15,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	8,900	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	7,200	-	-	-	-
9,085	-	-	-	-	13,311	-	-	-	-
-	-	-	35,385	-	7,690	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,800	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 9,085	\$ 1,520,000	\$ -	\$ 35,385	\$ 35,000	\$ 663,901	\$ 74,000	\$ -	\$ -	\$ -
-	-	-	-	-	6,000	-	-	-	-
-	-	-	67,000	36,560	472,410	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	350,000	-	-	-	-
-	-	-	-	-	250,000	-	-	-	-
-	-	-	-	1,797	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	76,000	60,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	327,950	4,500	-	-	-	-
-	-	-	-	1,206,380	-	-	-	1,000,000	-
-	-	-	-	-	-	-	-	-	-
4,000	-	-	-	-	-	-	-	-	-
-	-	-	279,860	-	238,235	-	-	-	-
-	-	-	-	-	32,196	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 4,000	\$ -	\$ -	\$ 346,860	\$ 1,648,687	\$ 1,419,341	\$ -	\$ -	\$ 1,000,000	\$ -
-	27,000	-	-	-	-	-	-	-	-
-	-	-	-	-	15,520	-	-	-	-
-	-	-	53,664	-	6,660	-	-	-	-
\$ -	\$ 27,000	\$ -	\$ 53,664	\$ -	\$ 22,180	\$ -	\$ -	\$ -	\$ -



# Capital Project Budgets—

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. Routine vehicle, machinery, and equipment acquisition and replacement is accounted for within each respective annual operating budget. The County's infrastructure improvements are accounted for within the Road and Bridge Fund annual operating budget, one of the County's major governmental funds. This Capital Projects section contains the following information:

- Description of the County's capital improvement planning process
- Overview of approved capital projects and estimated operational impact
- Summary of capital project funds

# Capital Projects

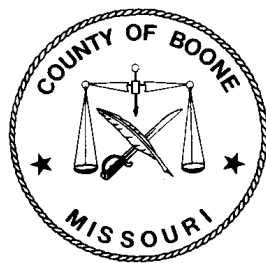
## Capital Improvement Planning Process

The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent fiscal year until the project is completed.

In April 2013, voters approved a permanent three-eighths cent sales tax to be used to construct, equip, and maintain a new emergency communications facility and to pay for expanded and improved operations.

The design process for the new facility concluded in 2014 and the County issued bonds in early 2015 to finance construction of the Emergency Communications Center (ECC). Principal and interest payments on the bonds will be paid from the proceeds of the sales tax. Funding for technology is provided through sales tax proceeds with no need for borrowing. The County established a capital project fund, *ECC Construction Project*, to account for all financial activity pertaining to this project.

During 2017, the County Commission contracted for a needs assessment pertaining to work and storage space needs for law enforcement, facilities maintenance, emergency communications radio network, and emergency management in 2018 and expects to approve a scope of work for inclusion in the 2019 budget. Budgetary estimates are not available as of the deadline for the Proposed Budget; therefore, amounts have not been included. It is anticipated that amounts will be available to the County Commission prior to approval of the final budget for 2019.



# Capital Projects

## Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget		Appropriation Status	Project Status 1/1/2019
Emergency Communications Center (ECC)	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility:	\$ 13,304,000	Approved 2014	ECC facility completed and operations relocated to ECC mid-year 2017. Technology to be completed late 2018 or early 2019.
		Radio/Technology:	8,650,000	Approved 2014	
		<b>Total</b>	<b>\$ <u>21,954,000</u></b>		
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment	\$ <u>1,200,000</u>	Approved 2016	Project completed.
ECC Support Building	Design and construct a support facility which will house BCJC radio system maintenance activities, EM supplies and small equipment and Prosecuting Attorney evidence storage	Facility	\$ <u>To be determined</u>	To be determined	Project approved for funding in FY 2019 Budget

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County has occurred in phases with the full transition completed in mid 2017. The annual operating impact shown above reflects the estimated annual costs to be incurred after operations have been expanded and moved to the new facility. The estimated costs include annual operating costs as well as annual debt service related to the construction of the new facility. All costs will be paid from a dedicated permanent three-eighths cent sales tax approved by voters in April 2013, which became effective October 1, 2013.

The ECC Support building was cut from the original ECC project scope prior to bidding due to cost containment concerns. Due to the highly competitive bid pricing received by the County on the ECC facility, the County is now able to pursue construction of the ECC Support Building as a separate capital project and use remaining bond proceeds for financing. Any costs attributable to non-ECC related activities (such as evidence storage for the Prosecuting Attorney) will be paid from sources other than from the legally-restricted bond proceeds.

Project Funding Source(s)			Estimated Annual Operating Impact			
Bond Proceeds (Facility Design, Construction and Project Management)	Transfers from 911/EM Sales Tax Fund (Radio and Technology) *	Total Funding Sources	Estimated Cost	Description	Funding Source	Year of Fiscal Impact
\$ 13,320,000	10,000,000	23,320,000	\$ 9,000,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities and other facility-related costs; debt service on bonds; equipment and technology replacement	Permanent 3/8-cent sales tax dedicated to 911 & Emergency Management services	2015-2016; fully built-out operating budget reflected in 2019
<u>\$ 13,320,000</u>	<u>10,000,000</u>	<u>23,320,000</u>	<u>\$ 9,000,000</u>			
<u>\$ -</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>\$ 75,000</u>	Annual operating costs consist of non-personnel costs such as utilities, maintenance agreements, and software licenses	Permanent 3/8-cent 911/ Emergency Management sales tax	2017-2018
* Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology						
<u>\$ To be determined</u>			To be determined	Utilities; facility maintenance and repair	911 Sales Tax Fund and General Fund	2020



# Capital Projects

## Summary of Capital Project Funds

Capital Project Fund Name	Purpose	Status as of the Budget Year	Projected Fund Balance at December 31st
General Capital Fund	This fund accounts for non-recurring resources that have been set-aside by the County Commission for future capital project needs for County statutory operations.	Residual assets available for appropriation	\$ 200,000
Emergency Communications Center Capital Project Fund	This fund accounts for the design, construction and technology costs associated with the new Emergency Communications Center (ECC) which will house 911 and Emergency Management Operations. It will also account for the design and construction of the ECC Support Building.	ECC Facility construction completed in 2017; technology to be completed in 2019. ECC Support Building design should conclude in 2019 and construction could begin in late 2019 or early 2020.	N/A

## 2019 Budget Supplemental Requests

Fund Type	Fund	Fund Name	Request	Proposed
<b>General</b>	100	General	<b>1,659,217</b>	<b>1,362,353</b>
<b>Special Revenue</b>	201	Assessment Fund	289,903	283,903
	203	Domestic Violence	-	-
	204	Road & Bridge	2,392,497	2,363,681
	208	R&B Road Sales Tax	-	-
	210	Local Law Enforcement Grant	-	-
	211	Collector Tax Maintenance	24,333	24,333
	212	Fairground Maintenance	-	-
	213	Community Health/Medical	9,129	9,129
	215	BOCO Fairgrounds Regional Rec District	-	-
	216	Community Children's Services	57,821	57,821
	230	Election Services	356,000	356,000
	231	Federal HAVA Election	-	-
	232	Election Equipment Replacement	250,000	250,000
	250	Sheriff Forfeiture	-	-
	251	Sheriff Training	-	-
	252	Public Safety Citizen Contribution	-	-
	253	Local Law Enforcement Grant	-	-
	254	Sheriff Civil Charges	-	-
	255	Sheriff Revolving	-	-
	256	Inmate Security	-	-
	257	Sheriff K9 Operations	-	-
	260	PA Training	-	-
	261	PA Tax Collection	-	-
	262	PA Contingency	-	-
	264	PA Forfeiture	-	-
	265	PA Admin Handling Cost	-	-
	270	911/Emergency Management Sales Tax	2,458,117	2,458,117
	280	Record Preservation	-	-
	282	Family Services & Justice	-	-
	283	Circuit Drug Court	-	-
	285	Administration of Justice	-	-
	286	Circuit Clerk Garnishment Fee	-	-
	290	Law Enforcement Services	726,147	665,435
		<b>Total</b>	<b>6,563,947</b>	<b>6,468,419</b>
<b>Debt Service</b>	303	Gov Bldg 93 Series Dbt Svc Rsv	-	-
	305	2010 Series Special Obligation Bonds	-	-
	306	2015 Series Special Obligation Bonds ECC	-	-
	387	2008 Series GO Bonds - Sewer NID	-	-
	388	2010A Series GO Bonds - Sewer NID	-	-
	389	2010 GO Bonds - Sewer NID DNR	-	-
	390	2010A Series GO Bonds - Sewer NID	-	-
	392	2010 GO Bonds - Sewer NID Non-DNR	-	-
	393	2016 GO Bonds - Sewer NID	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>
		<b>Total - All Governmental Funds Combined</b>	<b>8,223,164</b>	<b>7,830,772</b>

## 2019 Budget Supplemental Requests (con't)

Internal Service	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	294,162	255,244
	620	Bldg/Grnd Capital R & R	100,000	100,000
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	-	-
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	-	-
	625	Capital R & R - ECC	-	-
Total			<u>394,162</u>	<u>355,244</u>
Grand Total			<u><u>8,617,326</u></u>	<u><u>8,186,016</u></u>

## 1110 AUDITOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	RECLASSIFY TIERED POSITION 787 TO ACCOUNTANT II 10100 SALARIES & WAGES		0	0	0		0
1	RECLASSIFY TIERED POSITION 787 TO ACCOUNTANT II 10200 FICA		0	0	0		0
1	RECLASSIFY TIERED POSITION 787 TO ACCOUNTANT II 10325 DISABILITY INSURANCE		0	0	0		0
1	CLASSIFY TIERED POSITION 787 TO ACCOUNTANT II 10400 WORKERS COMP		0	0	0		0
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	0	0	0
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10100 SALARIES & WAGES		43,680	0	43,680		43,680
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10200 FICA		3,342	0	3,342		3,342
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10300 HEALTH INSURANCE		5,712	0	5,712		5,712
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10325 DISABILITY INSURANCE		157	0	157		157
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10350 LIFE INSURANCE		72	0	72		72
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10375 DENTAL INSURANCE		407	0	407		407
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10400 WORKERS COMP		79	0	79		79
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 10500 401(A) MATCH PLAN		650	0	650		650
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 23000 OFFICE SUPPLIES		125	0	125		125
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 23850 MINOR EQUIP & TOOLS (<\$1000)		160	160	0		160
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 48000 TELEPHONES		450	0	450		450
2	ADDITIONAL ACCOUNTANT I POSITION (NEW) 91100 FURNITURE AND FIXTURES		5,000	5,000	0		5,000

1110 AUDITOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER	2 TOTAL	**PROPOSED**		5,160	54,674	59,834	59,834
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				5,160	54,674	59,834	59,834

## 1115 HUMAN RESOURCES &amp; RISK MGMT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	NEW FTE 10100 SALARIES & WAGES	1	37,669	0	37,669		0
1	FICA 10200 FICA	1	2,882	0	2,882		0
1	HEALTH INS 10300 HEALTH INSURANCE	1	6,180	0	6,180		0
1	DISABILITY INS 10325 DISABILITY INSURANCE	1	162	0	162		0
1	LIFE INS 10350 LIFE INSURANCE	1	48	0	48		0
1	DENTAL INS 10375 DENTAL INSURANCE	1	420	0	420		0
1	WORK COMP 10400 WORKERS COMP	1	68	0	68		0
1	401A MATCH 10500 401(A) MATCH PLAN	1	68	0	68		0
1	PHONE AND LINE BACK OFFICE 23850 MINOR EQUIP & TOOLS (<\$1000)	1	200	200	0		0
1	NEW FTE TRAINING 37210 TRAINING/SCHOOLS	1	350	0	350		0
1	NEW FTE MOSHRM CONFERENCE 37220 TRAVEL (AIRFARE, MILEAGE, ETC)	1	525	0	525		0
1	5TH PHONE LINE IF NEW POSITION ADDED 48000 TELEPHONES	1	390	0	390		0
REQUEST NUMBER 1 TOTAL				200	48,762	48,962	0
2	ENGAGEMENT ACTIVITIES 83100 AWARDS	1	500	0	500		500
REQUEST NUMBER 2 TOTAL				0	500	500	500
				**PROPOSED**			
3	NEO/ONBOARDING MEETING SUPPLIES 84010 RECEPTION/MEETINGS	4	50	0	200		200

## 1115 HUMAN RESOURCES &amp; RISK MGMT

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
REQUEST NUMBER 3	TOTAL	**PROPOSED**		0	200	200	200
4	VOLUNTEER FOOD FOR HIRING FAIR 85700 RECRUITMENT/RELOCATION EXPENSE	2	100	0	200		200
REQUEST NUMBER 4	TOTAL	**PROPOSED**		0	200	200	200
5	COMMITTEE VOLUNTEER LUNCH 84010 RECEPTION/MEETINGS	2	200	0	400		400
REQUEST NUMBER 5	TOTAL	**PROPOSED**		0	400	400	400
6	REFERRAL PROGRAM (HIRE) (1192 \$250/EACH) 85700 RECRUITMENT/RELOCATION EXPENSE	2	0	0	0		0
6	REFERRAL PROGRAM AWARD VOLUME INCREASE(1192 \$50/E) 85700 RECRUITMENT/RELOCATION EXPENSE	24	0	0	0		0
REQUEST NUMBER 6	TOTAL			0	0	0	0
7	TYPING TEST SOFTWARE 70100 SOFTWARE SUBSCRIPTIONS	1	500	0	500		500
REQUEST NUMBER 7	TOTAL	**PROPOSED**		0	500	500	500
8	AED/CPR/STOP THE BLEED TRAINING 71100 OUTSIDE SERVICES	1	1,000	0	1,000		1,000
REQUEST NUMBER 8	TOTAL	**PROPOSED**		0	1,000	1,000	1,000
9	ERGONOMIC TRAINING 71100 OUTSIDE SERVICES	1	1,000	0	1,000		1,000

## 1115 HUMAN RESOURCES &amp; RISK MGMT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 9	TOTAL	**PROPOSED**		0	1,000	1,000	1,000
10	PRINTING OF BROCHURES AND FLIERS 23001 PRINTING	1	500	0	500		500
REQUEST NUMBER 10	TOTAL	**PROPOSED**		0	500	500	500
11	CAT ACCESS TV FEES 37000 DUES & PROF CERTIFCTN/LICENSE	1	150	0	150		150
REQUEST NUMBER 11	TOTAL	**PROPOSED**		0	150	150	150
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				200	53,212	53,412	4,450



## 1121 COUNTY COMMISSION

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	BOCO BICENTENNIAL CELEBRATION (SEE AUDITOR NOTES) 84010 RECEPTION/MEETINGS	1	50,000	50,000	0		0
	REQUEST NUMBER 1 TOTAL			50,000	0	50,000	0
2	FACILITATION OF MASTER PLAN (SEE CONTINGENCY 1123) 71101 PROFESSIONAL SERVICES		0	0	0		0
	REQUEST NUMBER 2 TOTAL			0	0	0	0
3	ADJACENT COUNTIES COMMISSIONERS MEETING 84010 RECEPTION/MEETINGS	1	600	0	600		600
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		0	600	600	600
4	VOLUNTEER APPRECIATION DINNER 84010 RECEPTION/MEETINGS	1	2,950	0	2,950		2,950
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		0	2,950	2,950	2,950
5	ECONOMIC EXPLORATION ACTIVITIES(SEE AUDITOR NOTES) 37220 TRAVEL (AIRFARE, MILEAGE, ETC)	1	3,000	3,000	0		3,000
5	ECONOMIC EXPLORATION ACTIVITIES 37235 MEALS & LODGING - OTHER	1	4,455	4,455	0		4,455
5	ECONOMIC EXPLORATION ACTIVITIES 71101 PROFESSIONAL SERVICES	1	2,500	2,500	0		2,500
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		9,955	0	9,955	9,955
6	COUNTY GOVERNMENT 101 84010 RECEPTION/MEETINGS	1	1,000	1,000	0		1,000

1121 COUNTY COMMISSION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER	6 TOTAL	**PROPOSED**		1,000	0	1,000	1,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				60,955	3,550	64,505	14,505

## 1123 EMERGENCY &amp; CONTINGENCY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MASTER/STRATEGIC PLANNING-FACILITATION(FROM #1121) 86850 CONTINGENCY		25,000	25,000	0		25,000
REQUEST NUMBER 10 TOTAL				25,000	0	25,000	25,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				25,000	0	25,000	25,000

## 1132 ELECTION &amp; REGISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REPLACEMENT ELECTION EQUIPMENT 92300 REPLCMENT MACH & EQUIP		600,000	600,000	0		600,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		600,000	0	600,000	600,000
2	OVERTIME 10110 OVERTIME	100	36	3,600	0		3,600
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		3,600	0	3,600	3,600
3	TEMPORARY WAREHOUSING FOR EQUIP ACCEPTANCE TESTING 71505 BUILDING LEASE CHARGES	5	5,000	25,000	0		25,000
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		25,000	0	25,000	25,000
4	INDUSTRIAL SHELVING 91200 BUILDINGS & IMPROVEMENTS	10	1,000	10,000	0		10,000
4	SHELVING INSTALLATION/WAREHOUSE CONFIG 91200 BUILDINGS & IMPROVEMENTS	1	50,000	50,000	0		50,000
4	MATERIAL HANDLING EQUIPMENT (MHE) 91300 MACHINERY & EQUIPMENT	1	35,000	35,000	0		35,000
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		95,000	0	95,000	95,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			723,600	0	723,600	723,600

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	PW-HALLSVILLE - WIFI ACCESS POINT (2040 \$1200) 91301 COMPUTER HARDWARE	1	0	0	0		0
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	0	0	0
102	ALL-PRODUCTION PRINTER (1/3) (2010 \$18,333) 92301 REPLC COMPUTER HDWR		0	0	0		0
102	ALL-PRODUCTION PRINTER (1/3) (2110 \$18,333) 92301 REPLC COMPUTER HDWR		0	0	0		0
102	ALL-PRODUCTION PRINTER (IT) (1/3) 92301 REPLC COMPUTER HDWR	1	18,334	18,334	0		18,334
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		18,334	0	18,334	18,334
103	IT-SERVERS - KEYBOARD/VIDEO/MOUSE CONTROLLER 92301 REPLC COMPUTER HDWR	1	13,200	13,200	0		13,200
	REQUEST NUMBER 103 TOTAL	**PROPOSED**		13,200	0	13,200	13,200
104	IT-NETWORK COURTHOUSE - NETWORK SWITCH 92301 REPLC COMPUTER HDWR	3	4,000	12,000	0		12,000
	REQUEST NUMBER 104 TOTAL	**PROPOSED**		12,000	0	12,000	12,000
105	ALL-NETWORK - 12 PORT FIBER MODULE (2703 \$0) 91301 COMPUTER HARDWARE	1	0	0	0		0
	REQUEST NUMBER 105 TOTAL	**PROPOSED**		0	0	0	0
106	ALL-DEVELOPMENT - GOANYWHERE (2703 \$3500) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
106	ALL-DEVELOPMENT - GOANYWHERE FILE TRANSFER FOR DEV 23810 UNTAGGED HARDWARE AND SOFTWARE		3,500	3,500	0		3,500
	REQUEST NUMBER 106 TOTAL	**PROPOSED**		3,500	0	3,500	3,500
107	ALL-USERS - OFFICE 365 MANAGER (2703 \$255) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0		0
107	ALL-USERS - OFFICE 365 MANAGER-TRAFFIC/USAGE TOOL 70100 SOFTWARE SUBSCRIPTIONS		1,350	1,350	0		1,350
	REQUEST NUMBER 107 TOTAL	**PROPOSED**		1,350	0	1,350	1,350
108	ALL-USERS - CITRIX NETSCALER (2703 \$0) 91302 COMPUTER SOFTWARE		0	0	0		0
	REQUEST NUMBER 108 TOTAL	**PROPOSED**		0	0	0	0
201	JC-REMOTE MOBILE USERS - ADDITIONAL (2703 \$3000) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
	REQUEST NUMBER 201 TOTAL	**PROPOSED**		0	0	0	0
202	ALL-USERS - SOFTWARE PATCH MGT SW 23810 UNTAGGED HARDWARE AND SOFTWARE		5,000	5,000	0		5,000
202	ALL-USERS - SOFTWARE PATCH MGT SW (2703 \$5000) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
	REQUEST NUMBER 202 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
203	ALL-IBM POWER SYS - MANAGED SECURITY SERVICES 70100 SOFTWARE SUBSCRIPTIONS	12	350	4,200	0		4,200

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 203 TOTAL	**PROPOSED**		4,200	0	4,200	4,200
204	ALL-USERS-REVERSE PROXY/WEB LOAD BAL (2703 \$0)		0	0	0		0
	91301 COMPUTER HARDWARE						
204	ALL-USERS-REVERSE PROXY/WEB LOAD BAL		15,000	15,000	0		15,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 204 TOTAL	**PROPOSED**		15,000	0	15,000	15,000
301	ALL-SERVERS - ANNUAL MAINTENANCE CREDIT		85,800-	85,800-	0		85,800-
	70050 SOFTWARE SERVICE CONTRACT						
301	ALL-SERVERS - BACKUP STORAGE DEVICES		138,000	138,000	0		138,000
	92301 REPLC COMPUTER HDWR						
301	ALL-SERVERS-BACKUP STORAGE DEVICES(2703 \$138000)		0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 301 TOTAL	**PROPOSED**		52,200	0	52,200	52,200
401	SD-SHERIFF - UPGRADE TO L3 IN CAR CAMERA STORAGE		0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 401 TOTAL	**PROPOSED**		0	0	0	0
502	AS-ASSESSOR - GIS WEBMAP SERVER (2010 \$15000)	1	0	0	0		0
	92301 REPLC COMPUTER HDWR						
502	IT-SERVERS - EQUIPMENT MONITORING SERVER		9,000	9,000	0		9,000
	92301 REPLC COMPUTER HDWR						
502	SD-INTERVIEW ROOMS-VIDEO SECURITY SVR(1171 \$4100)	1	0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 502 TOTAL	**PROPOSED**		9,000	0	9,000	9,000

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	AD-META KANAGO - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	AS-BRENT STEGEMANN - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-CINDY MENKE - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-DAVE OSBORNE - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-DAVID SABATH - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-GIS INTERN - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-JACKI DAVIDSON - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-JEFF DAVIS - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-KENNY MOHR - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-LINDA CRANE - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-TAYLOR BARR - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	AS-TRACY WEBER - PC	(2010 \$870)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
503	CK-ART AUER - MONITOR	2	200	400	0		400
	92301 REPLC COMPUTER HDWR						
503	CK-BACKROOM - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	CK-BACKROOM - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	CK-BREANA ASHCRAFT - MONITOR	1	200	200	0		200
	92301 REPLC COMPUTER HDWR						
503	CK-DEVON MCTYE - MONITOR	1	200	200	0		200
	92301 REPLC COMPUTER HDWR						
503	CK-DEVON MCTYE - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						



## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	CK-GARY ROBERTS - MONITOR 92301 REPLC COMPUTER HDWR	1	200	200	0		200
503	CK-GIS INTERN - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CK-JULIE CROUCH - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CK-KEVIN KALIS - MONITOR 92301 REPLC COMPUTER HDWR	1	200	200	0		200
503	CK-MICHELLE THOMPSON - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CK-TAMMY TURNER - MONITOR 92301 REPLC COMPUTER HDWR	1	200	200	0		200
503	CK-VACANT - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CM-DAN ATWILL - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CM-FRED PARRY - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CM-JANET THOMPSON - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CM-PROJECTOR - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CM-VACANT - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CMS-JOANNE NELSON - PC 92301 REPLC COMPUTER HDWR	(1420/2160 \$870)	0	0	0		0
503	CMS-LAUREN SCHNITZLER - PC 92301 REPLC COMPUTER HDWR	(1420/2160 \$870)	0	0	0		0
503	CO-BALANCE PC - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CO-BRIAN MCCOLLUM - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CO-DENISE ABNEY - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	CO-STACY VINCENT - PC 92301 REPLC COMPUTER HDWR		870	870	0		870

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	CO-VACANT - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	DC-AARON GARRINGER - MONITOR 92301 REPLC COMPUTER HDWR	(2045 \$650)	0	0	0		0
503	DC-DAN HAID - PC 92301 REPLC COMPUTER HDWR	(2045 \$870)	0	0	0		0
503	DC-JEFF MCCANN - PC 92301 REPLC COMPUTER HDWR	(2045 \$870)	0	0	0		0
503	DC-KELLE WESTCOTT - PC 92301 REPLC COMPUTER HDWR	(2045 \$870)	0	0	0		0
503	DC-MATTHEW THOMAS - PC 92301 REPLC COMPUTER HDWR	(2045 \$870)	0	0	0		0
503	DC-MICAH TAYLOR - PC 92301 REPLC COMPUTER HDWR	(2045 \$870)	0	0	0		0
503	DC-NATALIE MEIGHAN - PC 92301 REPLC COMPUTER HDWR	(2045 \$870)	0	0	0		0
503	DC-TOM CHYNOWETH - PC 92301 REPLC COMPUTER HDWR	(2045 \$870)	0	0	0		0
503	FM-CHUCK NICHOLS - PC 92301 REPLC COMPUTER HDWR	(6100 \$870)	0	0	0		0
503	FM-DOUG COLEY - PC 92301 REPLC COMPUTER HDWR	(6100 \$870)	0	0	0		0
503	FM-JODY MOORE - PC 92301 REPLC COMPUTER HDWR	(6100 \$870)	0	0	0		0
503	FM-MULTI USERS - PC 92301 REPLC COMPUTER HDWR	(6100 \$870)	0	0	0		0
503	GIS-INTERN - PC 92301 REPLC COMPUTER HDWR	(1176 \$870)	0	0	0		0
503	GIS-NATHAN MATTOX - PC 92301 REPLC COMPUTER HDWR	(1176 \$870)	0	0	0		0
503	HR-HIRING/TRAINING - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	IT-JESSICA GILBERT - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	IT-PHILLIP KOONS - PC 92301 REPLC COMPUTER HDWR		870	870	0		870

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	LC-CJ DYKHOUSE - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	MS-BARRY FRANCIS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	MS-KAMI LOUCKS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-ALAN MITCHELL - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-BRANDY MAIER - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-BRITTNEY WILHITE - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-CANDIACE MATHEWS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-CASSANDRA ROGERS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-DAVID HANSEN - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-DEANNA MOSEL - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-MARY IBRAHIM - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-MULTI USERS - MONITOR	33	200	6,600	0		6,600
	92301 REPLC COMPUTER HDWR						
503	PA-NICHOLAS KOMOROSKI - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-PATTI HARRIS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-ROGER JOHNSON - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-RUBY MARSDEN - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-SHEILA SUBLET - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PA-SUSAN BORESI - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	PA-TAMMY REINKEMEYER - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	PU-LIZ PALAZZOLO - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	PUB-LORI JONES - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	PUB-SONJA BOONE - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	PW-DARREN KIMBREL - MONITOR 92301 REPLC COMPUTER HDWR	(2040 \$400)	0	0	0		0
503	PW-DONNA GLENN - MONITOR 92301 REPLC COMPUTER HDWR	(2040 \$400)	0	0	0		0
503	PW-GREG EDINGTON - MONITOR 92301 REPLC COMPUTER HDWR	(2040 \$200)	0	0	0		0
503	PW-MARGARET GREEN - MONITOR 92301 REPLC COMPUTER HDWR	(2040 \$400)	0	0	0		0
503	PW-MECHANICS - MONITOR 92301 REPLC COMPUTER HDWR	(2040 \$200)	0	0	0		0
503	PW-NORTH FACILITY - PC 92301 REPLC COMPUTER HDWR	(2040 \$870)	0	0	0		0
503	PW-RICKEY HARVEY - MONITOR 92301 REPLC COMPUTER HDWR	(2040 \$400)	0	0	0		0
503	PW-RICKEY HARVEY - PC 92301 REPLC COMPUTER HDWR	(2040 \$870)	0	0	0		0
503	PW-TERESA SHAW - MONITOR 92301 REPLC COMPUTER HDWR	(2040 \$400)	0	0	0		0
503	PZ-BILL FLOREA - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	PZ-DARIN RATERMANN - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	PZ-DARYL GORDON - MONITOR 92301 REPLC COMPUTER HDWR	2	200	400	0		400
503	PZ-DARYL GORDON - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	PZ-DAVE FORWARD - PC 92301 REPLC COMPUTER HDWR		870	870	0		870

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	PZ-FRONT COUNTER - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PZ-FRONT COUNTER - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PZ-GARY CRAPENHOFT - MONITOR	2	200	400	0		400
	92301 REPLC COMPUTER HDWR						
503	PZ-GARY CRAPENHOFT - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PZ-RYLAND RODES - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PZ-STAN SHAWVER - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	PZ-TAYLOR ACTON - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-ANDY EVANS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-ANGELA AYERS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-APOD - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-APOD - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-APRIL JOHNSON - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-BOB SCHWARTZ - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-BRANDON WEBER - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-BRIAN LEER - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-BRITT SHEA - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-CARRIE ENGLE - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-CHRISTIE MCCAULEB - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	SD-CLARK LUNTSFORD - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-CONFERENCE ROOM - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-CPOD - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-CRIME LAB - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-CYBER CRIMES - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-CYNTHIA GRANT - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-DETECTIVE UNIT - MONITOR 92301 REPLC COMPUTER HDWR	9	200	1,800	0		1,800
503	SD-DRUG UNIT - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-DRUG UNIT MULTI USERS - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-GARY GERMAN - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-GREG VANDEGRIFFE - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-HOLDING CELL - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-INFO CENTER DVR - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-JENNY ATWELL - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-KARI BAILEY - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-KEITH HOSKINS - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-LIZ INFELD - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	SD-MATT VESSAR - PC 92301 REPLC COMPUTER HDWR		870	870	0		870

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	SD-MEDICAL - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-MEDICAL - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-MULTI USERS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-OPEN POSITION - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-PERKINS CYBER CRIMES - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-PSYCH - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-RECEPTION DESK - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-SCOTT SKINNER - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-SGT OFFICE - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-SGT OFFICE - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-SGT OFFICE - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-SQUAD ROOM - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-SQUAD ROOM - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-TAMARA HAYES - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-TOM O'SULLIVAN - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-TOM REDDIN - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-TRACY PERKINS - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	SD-TRAFFIC UNIT - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	SW-NICKI FUEMMELE - PC (1725/2046 \$870) 92301 REPLC COMPUTER HDWR		0	0	0		0
503	SW-STORMWATER ED - MONITOR (1725/2046 \$400) 92301 REPLC COMPUTER HDWR		0	0	0		0
503	TR-JULIE COLEMAN - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
503	TR-TOM DARROUGH - PC 92301 REPLC COMPUTER HDWR		870	870	0		870
REQUEST NUMBER 503 TOTAL		**PROPOSED**		97,600	0	97,600	97,600
504	CK-TAYLOR BURKS - PRINTER (COLOR) 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
504	PA-SHEILA SUBLET - PRINTER (MONO) 92301 REPLC COMPUTER HDWR	1	800	800	0		800
504	SD-DAVID WILSON - PRINTER (MONO) 92301 REPLC COMPUTER HDWR	1	800	800	0		800
REQUEST NUMBER 504 TOTAL		**PROPOSED**		3,100	0	3,100	3,100
506	IT-ARON GISH - LAPTOP 92301 REPLC COMPUTER HDWR	1	2,500	2,500	0		2,500
506	IT-LOANER - LAPTOP 92301 REPLC COMPUTER HDWR	2	1,700	3,400	0		3,400
506	LC-CJ DYKHOUSE - LAPTOP 92301 REPLC COMPUTER HDWR	1	1,700	1,700	0		1,700
506	SD-ANNEX CONFERENCE RM - MINI PC 92301 REPLC COMPUTER HDWR		1,000	1,000	0		1,000
506	SD-CVSA - LAPTOP 92301 REPLC COMPUTER HDWR	1	5,995	5,995	0		5,995
REQUEST NUMBER 506 TOTAL		**PROPOSED**		14,595	0	14,595	14,595
507	DC-AARON GARRINGER-CARTEGRAPH MODULE (2045 \$2600) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0		0



## 1170 INFORMATION TECHNOLOGY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
507	PW-STAFF - CARTEGRAPH MODULE (2040 \$2500)		0	0	0		0
	70100 SOFTWARE SUBSCRIPTIONS						
507	JC-ETC - KVM FOR CONSOLES (2703 \$0)		0	0	0		0
	91301 COMPUTER HARDWARE						
507	AS-ASSESSOR-WIDE FORMAT GIS PLOTTER(2010 \$10000)	1	0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 507 TOTAL	**PROPOSED**		0	0	0	0
508	SD-DEPUTIES - MDT (2901 \$51040)		0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 508 TOTAL	**PROPOSED**		0	0	0	0
701	AD-JUNE PITCHFORD - LAPTOP		1,700	1,700	0		1,700
	91301 COMPUTER HARDWARE						
701	PZ-RYLAND RODES - IPAD PRO		950	950	0		950
	91301 COMPUTER HARDWARE						
701	PZ-THAD YONKE - IPAD PRO		950	950	0		950
	91301 COMPUTER HARDWARE						
701	PZ-URIAH MACH - IPAD PRO		950	950	0		950
	91301 COMPUTER HARDWARE						
701	SD-DRUG UNIT - LAPTOP/PC		1,700	1,700	0		1,700
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 701 TOTAL	**PROPOSED**		6,250	0	6,250	6,250
703	CK-BREANA ASHCRAFT - MONITOR	1	200	200	0		200
	91301 COMPUTER HARDWARE						
703	CK-DEVON MCTYE - MONITOR	1	200	200	0		200
	91301 COMPUTER HARDWARE						
703	CK-GARY ROBERTS - MONITOR	1	200	200	0		200
	91301 COMPUTER HARDWARE						

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
703	CK-KEVIN KALIS - MONITOR 91301 COMPUTER HARDWARE	1	200	200	0		200
703	CK-TAMMY TURNER - MONITOR 91301 COMPUTER HARDWARE	1	200	200	0		200
703	JC-TRAINING ROOM - LASER PRINTER-MONO (2703 \$0) 91301 COMPUTER HARDWARE		0	0	0		0
703	JC-TRAINING ROOM - PROJECTOR (2703 \$0) 91301 COMPUTER HARDWARE		0	0	0		0
703	PW-GREG EDINGTON - MONITOR (2040 \$200) 91301 COMPUTER HARDWARE		0	0	0		0
703	SD-DETECTIVE UNIT - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	2	1,275	2,550	0		2,550
703	SD-DETECTIVE UNIT - MONITOR 91301 COMPUTER HARDWARE	5	200	1,000	0		1,000
703	SD-EVIDENCE UNIT - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	2	1,275	2,550	0		2,550
703	SD-JENNIFER BASHAM - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	1	1,275	1,275	0		1,275
REQUEST NUMBER 703 TOTAL		**PROPOSED**		8,375	0	8,375	8,375
801	CMS-NEW POSITION - ANTIVIRUS (2130/2160 \$55) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
801	CMS-NEW POSITION - NETWORK SEAT (2130/2160 \$40) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
801	CMS-NEW POSITION - ACROBAT PRO (2130/2160 \$150) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0		0
801	CMS-NEW POSITION - MS OFFICE 365 (2130/2160 \$205) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0		0
801	CMS-NEW POSITION - MONITOR (2) (2130/2160 \$400) 91301 COMPUTER HARDWARE		0	0	0		0
801	CMS-NEW POSITION - PC (2130/2160 \$870) 91301 COMPUTER HARDWARE		0	0	0		0
REQUEST NUMBER 801 TOTAL		**PROPOSED**		0	0	0	0

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
803	MS-ALL - ECERTIFY SERVICE (1194 \$3500) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0		0
803	MS-ALL - POSTAGE MACHINE (1/3) (1194 \$6,000) 92301 REPLC COMPUTER HDWR		0	0	0		0
803	MS-ALL-POSTAGE MACHINE (1/3) (2010 \$6,000) 92301 REPLC COMPUTER HDWR		0	0	0		0
803	MS-ALL-POSTAGE MACHINE (1/3) (2110 \$6,000) 92301 REPLC COMPUTER HDWR		0	0	0		0
REQUEST NUMBER 803 TOTAL				**PROPOSED**	0	0	0
804	CH-COURTHOUSE - CAMERA LICENSES (1171 \$1500) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
804	CH-COURTHOUSE - CAMERAS (1171 \$3600) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
804	CH-COURTHOUSE - CABLING (1171 \$1450) 71100 OUTSIDE SERVICES		0	0	0		0
804	CH-COURTHOUSE - NETWORK SWITCH (1171 \$3500) 91301 COMPUTER HARDWARE		0	0	0		0
REQUEST NUMBER 804 TOTAL				**PROPOSED**	0	0	0
805	IT-ALL OFFICES - WEBSITE STATISTICAL SOFTWARE 70100 SOFTWARE SUBSCRIPTIONS		15,000	15,000	0		15,000
REQUEST NUMBER 805 TOTAL				**PROPOSED**	15,000	0	15,000
806	JC-ETC - SOFTWARE FOR NEW POSITIONS (2703 \$1045) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
806	JC-ETC - SOFTWARE FOR NEW POSITIONS (2703 \$2255) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0		0

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 806 TOTAL	**PROPOSED**		0	0	0	0
807	IT-MOBILE DEVICES - GPS TRACKING		1,500	1,500	0		1,500
	70100 SOFTWARE SUBSCRIPTIONS						
	REQUEST NUMBER 807 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
808	SD-JAIL/KITCHEN - CABLING (1171 \$1000)	4	0	0	0		0
	71100 OUTSIDE SERVICES						
808	SD-JAIL/KITCHEN -CAMERAS,LIC,INSTALL(1171 \$3700)	4	0	0	0		0
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 808 TOTAL	**PROPOSED**		0	0	0	0
809	AD-NEW POSITION - ANTIVIRUS		55	55	0		55
	23810 UNTAGGED HARDWARE AND SOFTWARE						
809	AD-NEW POSITION - NETWORK SEAT		40	40	0		40
	23810 UNTAGGED HARDWARE AND SOFTWARE						
809	AD-NEW POSITION - AROBAT PRO		150	150	0		150
	70100 SOFTWARE SUBSCRIPTIONS						
809	AD-NEW POSITION - MS OFFICE 365		205	205	0		205
	70100 SOFTWARE SUBSCRIPTIONS						
809	AD-NEW POSITION - VISIO		115	115	0		115
	70100 SOFTWARE SUBSCRIPTIONS						
809	AD-NEW POSITION - LASER NETWORK PRINTER - MONO		800	800	0		800
	91301 COMPUTER HARDWARE						
809	AD-NEW POSITION - MONITOR (2)		400	400	0		400
	91301 COMPUTER HARDWARE						
809	AD-NEW POSITION - PC		870	870	0		870
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 809 TOTAL	**PROPOSED**		2,635	0	2,635	2,635

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
810	IT-ALL - M-POWER SERVICES 71101 PROFESSIONAL SERVICES		12,000	12,000	0		12,000
810	IT-ALL - M-POWER SERVER - LOAD BALANCING/SERVICE 91301 COMPUTER HARDWARE	1	18,000	18,000	0		18,000
810	IT-ALL - M-POWER SERVER 92301 REPLC COMPUTER HDWR	1	18,000	18,000	0		18,000
REQUEST NUMBER 810 TOTAL		**PROPOSED**		48,000	0	48,000	48,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				330,839	0	330,839	330,839

## 1171 FACILITIES SECURITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
502	SD-INTERVIEW ROOMS - VIDEO SECURITY SVR 92301 REPLC COMPUTER HDWR	1	4,100	4,100	0		4,100
	REQUEST NUMBER 502 TOTAL	**PROPOSED**		4,100	0	4,100	4,100
804	CH-COURTHOUSE - CAMERA LICENSES 23810 UNTAGGED HARDWARE AND SOFTWARE		1,500	1,500	0		1,500
804	CH-COURTHOUSE - CAMERAS 23810 UNTAGGED HARDWARE AND SOFTWARE		3,600	3,600	0		3,600
804	CH-COURTHOUSE - CABLING 71100 OUTSIDE SERVICES		1,450	1,450	0		1,450
804	CH-COURTHOUSE - NETWORK SWITCH 91301 COMPUTER HARDWARE		3,500	3,500	0		3,500
	REQUEST NUMBER 804 TOTAL	**PROPOSED**		10,050	0	10,050	10,050
808	SD-JAIL/KITCHEN - CABLING (4) 71100 OUTSIDE SERVICES		1,000	1,000	0		1,000
808	SD-JAIL/KITCHEN -CAMERAS,LIC,INSTALL (4) 91301 COMPUTER HARDWARE		3,700	3,700	0		3,700
	REQUEST NUMBER 808 TOTAL	**PROPOSED**		4,700	0	4,700	4,700
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			18,850	0	18,850	18,850

1176 GIS - COUNTY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	GIS-INTERN - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
503	GIS-NATHAN MADDOX - PC		870	870	0		870
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 503 TOTAL		**PROPOSED**		1,740	0	1,740	1,740
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,740	0	1,740	1,740

## 1190 NON-DEPARTMENTAL

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SHATTER RESISTANT FILM AT GOV CTR 91200 BUILDINGS & IMPROVEMENTS		14,000	14,000	0		14,000
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	14,000	0	14,000	14,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			14,000	0	14,000	14,000



## 1191 INSURANCE &amp; SAFETY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	STOP THE BLEED KITS WITH ADD ONS 23850 MINOR EQUIP & TOOLS (<\$1000)	30	46	1,380	0		1,380
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	1,380	0	1,380	1,380
2	SUPPLIES TO SECURE DOORS 23850 MINOR EQUIP & TOOLS (<\$1000)	40	10	400	0		400
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	400	0	400	400
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,780	0	1,780	1,780

## 1192 EMPLOYEE BENEFITS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REFERRAL PROGRAM (HIRE) 10100 SALARIES & WAGES	2	250	0	500		500
1	REFERRAL PROGRAM AWARD VOLUME INCREASE 10100 SALARIES & WAGES	24	50	0	1,200		1,200
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	1,700	1,700	1,700
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	1,700	1,700	1,700

## 1194 MAIL SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
803	MS-ALL - ECERTIFY SERVICE 70100 SOFTWARE SUBSCRIPTIONS		3,500	0	3,500		3,500
803	MS-ALL - POSTAGE MACHINE 92300 REPLCMNT MACH & EQUIP		6,000	6,000	0		6,000
	REQUEST NUMBER 803 TOTAL		**PROPOSED**	6,000	3,500	9,500	9,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			6,000	3,500	9,500	9,500

## 1196 RECORDS MANAGEMENT SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	SECURE PAPER SHREDDER 92300 REPLCMENT MACH & EQUIP	1	15,000	15,000	0		15,000
REQUEST NUMBER 1 TOTAL				15,000	0	15,000	15,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				15,000	0	15,000	15,000

REPORT RUN TIME: 15:23:37

1251 SHERIFF

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	RECLASSIFY POSITIONS TO PROFESSIONAL DEVELOP UNIT 10100 SALARIES & WAGES	2	4,722	0	9,444		9,444
10	RECLASSIFY POSITIONS TO PROFESSIONAL DEVELOP UNIT 10200 FICA	2	361	0	722		722
10	RECLASSIFY POSITIONS TO PROFESSIONAL DEVELOP UNIT 10325 DISABILITY INSURANCE	2	20	0	40		40
10	RECLASSIFY POSITIONS TO PROFESSIONAL DEVELOP UNIT 10400 WORKERS COMP	2	111	0	222		222
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	10,428	10,428	10,428
11	INCREASE PT EMPLOYEE HOURS FOR PROF DEV UNIT 10100 SALARIES & WAGES	1	12,624	0	12,624		12,624
11	INCREASE PT EMPLOYEE HOURS FOR PROF DEV UNIT 10200 FICA	1	966	0	966		966
11	INCREASE PT EMPLOYEE HOURS FOR PROF DEV UNIT 10400 WORKERS COMP	1	23	0	23		23
REQUEST NUMBER 11 TOTAL		**PROPOSED**		0	13,613	13,613	13,613
20	NEW PROACTIVE DEPUTY POSITION 10100 SALARIES & WAGES	2	45,906	0	91,812		0
20	SHIFT DIFFERENTIAL 10115 SHIFT DIFFERENTIAL	2	1,352	0	2,704		0
20	FICA 10200 FICA	2	3,512	0	7,024		0
20	HEALTH INSURANCE 10300 HEALTH INSURANCE	2	6,180	0	12,360		0
20	DISABILITY 10325 DISABILITY INSURANCE	2	197	0	394		0
20	DEPENDENT HEALTH FULL FAMILY 10330 CNTY PD DEPENDENT PREM-HEALTH	2	5,927	0	11,854		0
20	DEPENDENT DENTAL FULL FAMILY 10331 CNTY PD DEPENDENT PREM-DENTAL	2	247	0	494		0

## 1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
20	LIFE INSURANCE	2	48	0	96		0
	10350 LIFE INSURANCE						
20	DENTAL INSURANCE	2	420	0	840		0
	10375 DENTAL INSURANCE						
20	WORKMANS COMP	2	1,111	0	2,222		0
	10400 WORKERS COMP						
20	401A MATCH	2	650	0	1,300		0
	10500 401(A) MATCH PLAN						
20	ANTI VIRUS \$55 EACH, NETWORK SEAT \$40	2	95	190	0		0
	23050 OTHER SUPPLIES						
20	UNIFORM/VEST	2	1,000	2,000	0		0
	23300 UNIFORMS						
20	MINOR EQUIPMENT	2	500	1,000	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
20	OFFICE 365	2	205	410	0		0
	70100 SOFTWARE SUBSCRIPTIONS						
20	GLOCK HANDGUN	2	400	800	0		0
	91300 MACHINERY & EQUIPMENT						
20	HANDHELD FINGERPRINT SCANNERS	1	1,700	1,700	0		0
	91300 MACHINERY & EQUIPMENT						
20	MOBILE RADIOS	1	3,261	3,261	0		0
	91300 MACHINERY & EQUIPMENT						
20	PORTABLE RADIO	2	2,602	5,204	0		0
	91300 MACHINERY & EQUIPMENT						
20	TASER	2	980	1,960	0		0
	91300 MACHINERY & EQUIPMENT						
20	PC AND MONITOR NEW PROACTIVE DEPUTY	2	1,070	2,140	0		0
	91301 COMPUTER HARDWARE						
REQUEST NUMBER 20 TOTAL				18,665	131,100	149,765	0
30	CELL PHONE FORENSICS TRAINING	1	4,285	4,285	0		4,285
	37210 TRAINING/SCHOOLS						
30	CELL PHONE FORENSICS UFED ANALYZER SOFTWARE SEAT	1	2,499	0	2,499		2,499
	70050 SOFTWARE SERVICE CONTRACT						

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
30	CELL PHONE FORENSICS ANALYSIS LAPTOP 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
30	CELL PHONE FORENSICS UFED 4PC ULTIMATE 91302 COMPUTER SOFTWARE	1	9,085	9,085	0		9,085
REQUEST NUMBER 30 TOTAL		**PROPOSED**		14,970	2,499	17,469	17,469
80	PHONE LINE FOR ANNEX FAX CAPABILITY 48000 TELEPHONES	12	28	0	336		336
80	INSTALLATION OF FAX TO EXISTING COPY MACHINE 60200 EQUIP REPAIRS/MAINTENANCE	1	200	200	0		200
REQUEST NUMBER 80 TOTAL		**PROPOSED**		200	336	536	536
100	SHREDDER 92300 REPLCMENT MACH & EQUIP	1	1,895	1,895	0		1,895
REQUEST NUMBER 100 TOTAL		**PROPOSED**		1,895	0	1,895	1,895
110	COPIER 92300 REPLCMENT MACH & EQUIP	1	11,416	11,416	0		11,416
REQUEST NUMBER 110 TOTAL		**PROPOSED**		11,416	0	11,416	11,416
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				47,146	157,976	205,122	55,357

## 1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF VEHICLES	1	3,775	3,775	0		3,775
	3835 SALE OF CAPITAL FIXED ASSET						
10	2020 MODEL YEAR INTERCEPTOR EQUIPMENT CHANGES	1	290	290	0		290
	23860 VEHICLE EQUIPMENT <\$1000						
10	2020 MODEL YEAR INTERCEPTOR EQUIPMENT CHANGES	1	1,810	1,810	0		1,810
	92300 REPLCMENT MACH & EQUIP						
10	REPLACEMENT VEHICLES - FORD EXPLORER INTERCEPTOR	1	35,385	35,385	0		35,385
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		33,710	0	33,710	33,710
80	TASERS	6	980	5,880	0		5,880
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		5,880	0	5,880	5,880
90	FIRE ESCAPE HOODS	12	150	1,800	0		1,800
	23850 MINOR EQUIP & TOOLS (<\$1000)						
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
100	DETENTION GRADE TABLES	6	475	2,850	0		2,850
	60100 BLDG REPAIRS/MAINTENANCE						
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		2,850	0	2,850	2,850
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			44,240	0	44,240	44,240



## 1261 PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	EQUIPMENT SERVICE CONTRACT COPIER 60050 EQUIP SERVICE CONTRACT		675	0	675		675
1	EQUIPMENT SERVICE CONTRACT CURRENT COPIER 60050 EQUIP SERVICE CONTRACT		1,726 -	0	1,726 -		1,726 -
1	TASKALFA 6002I COPIER (KYOCERA) 92000 REPLCMNT OFFICE EQUIP		6,517	6,517	0		6,517
REQUEST NUMBER 1 TOTAL		**PROPOSED**		6,517	1,051 -	5,466	5,466
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				6,517	1,051 -	5,466	5,466

## 1420 COMMUNITY AND SOCIAL SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADDITIONAL FTE-MOVED TO CSF 10100 SALARIES & WAGES		5,067	0	5,067		0
10	ADDITIONAL FTE-MOVED TO CSF 10200 FICA		388	0	388		0
10	ADDITIONAL FTE-MOVED TO CSF 10300 HEALTH INSURANCE		499	0	499		0
10	ADDITIONAL FTE-MOVED TO CSF 10325 DISABILITY INSURANCE		15	0	15		0
10	ADDITIONAL FTE-MOVED TO CSF 10350 LIFE INSURANCE		5	0	5		0
10	ADDITIONAL FTE-MOVED TO CSF 10375 DENTAL INSURANCE		50	0	50		0
10	ADDITIONAL FTE-MOVED TO CSF 10400 WORKERS COMP		11	0	11		0
10	ADDITIONAL FTE-MOVED TO CSF 10500 401(A) MATCH PLAN		52	0	52		0
10	ADDITIONAL FTE-MOVED TO CSF 23810 UNTAGGED HARDWARE AND SOFTWARE		19	0	19		0
10	ADDITIONAL FTE-MOVED TO CSF 23810 UNTAGGED HARDWARE AND SOFTWARE		68	0	68		0
10	ADDITIONAL FTE-MOVED TO CSF 23810 UNTAGGED HARDWARE AND SOFTWARE		14	0	14		0
10	ADDITIONAL FTE-MOVED TO CSF 23810 UNTAGGED HARDWARE AND SOFTWARE		50	0	50		0
10	ADDITIONAL FTE-MOVED TO CSF 23850 MINOR EQUIP & TOOLS (<\$1000)		23	23	0		0
10	ADDITIONAL FTE-MOVED TO CSF 23850 MINOR EQUIP & TOOLS (<\$1000)		165	165	0		0
10	ADDITIONAL FTE-MOVED TO CSF 91100 FURNITURE AND FIXTURES		2,475	2,475	0		0
10	ADDITIONAL FTE-MOVED TO CSF 91301 COMPUTER HARDWARE		132	132	0		0
10	ADDITIONAL FTE-MOVED TO CSF 91301 COMPUTER HARDWARE		288	288	0		0
REQUEST NUMBER 10 TOTAL				3,083	6,238	9,321	0

## 1420 COMMUNITY AND SOCIAL SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
20	NEW PC'S FOR 2 FTE'S 92301 REPLC COMPUTER HDWR		576	576	0		576
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		576	0	576	576
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			3,659	6,238	9,897	576

## 1430 CIVIC SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	RECORDS PRESERVATION PROJECT (SEE AUDITOR NOTE) 86689 BOONE CO HISTORICAL SOCIETY	1	10,000	0	10,000		0
REQUEST NUMBER 1 TOTAL				0	10,000	10,000	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	10,000	10,000	0

## 1510 ECONOMIC SUPPORT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	SUPPORT OF CHAMBER/MSHSAA PILOT PROGRAM 84200 OTHER CONTRACTS	1	2,500	2,500	0		2,500
REQUEST NUMBER 1 TOTAL				2,500	0	2,500	2,500
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				2,500	0	2,500	2,500

## 1710 PLANNING &amp; ZONING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	PROOFREAD, EDIT & LAYOUT SUBDIVISION REG 71100 OUTSIDE SERVICES		1,000	1,000	0		1,000
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		1,000	0	1,000	1,000
10	DSLR DIGITAL CAMERA & ACCESORIES 92300 REPLCMNT MACH & EQUIP	1	1,800	1,800	0		1,800
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
20	STYLUS TO DRAW W/ON TABLET 23850 MINOR EQUIP & TOOLS (<\$1000)	3	150	450	0		450
20	AT&T MOBILIRON 48050 CELLULAR/MOBILE DEVICE SERVICE		0	0	0		0
20	DATA PLAN FOR TABLET 48050 CELLULAR/MOBILE DEVICE SERVICE	36	21	0	756		756
20	IPAD W/DRAW FOR PLANNERS INCLUDED IN IT REQUESTS 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		450	756	1,206	1,206
30	RPLCMNT DESK TOP COMPUTERS TAGS 19018 & 18857 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 30 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			3,250	756	4,006	4,006

## 1720 BUILDING CODES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	DIGITIZATION OF PAST BUILDING PERMIT RECORDS 71100 OUTSIDE SERVICES		25,000	25,000	0		25,000
	REQUEST NUMBER 10 TOTAL			25,000	0	25,000	25,000
							**PROPOSED**
20	22" OR LARGER DESK TOP MONITORS (4) 2 INSPECTORS 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 20 TOTAL			0	0	0	0
30	REPLACE DESKTOP COMPUTERS 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 30 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			25,000	0	25,000	25,000

## 1725 STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	FTE - FULL STORMWATER INSPECTOR - 1/2 10100 SALARIES & WAGES		20,291	0	20,291		0
10	FICA - 1/2 10200 FICA		1,553	0	1,553		0
10	HEALTH INSURANCE - 1/2 10300 HEALTH INSURANCE		3,090	0	3,090		0
10	DISABILITY INSURANCE - 1/2 10325 DISABILITY INSURANCE		88	0	88		0
10	LIFE INSURANCE - 1/2 10350 LIFE INSURANCE		24	0	24		0
10	DENTAL INSURANCE - 1/2 10375 DENTAL INSURANCE		210	0	210		0
10	WORKERS COMP - 1/2 10400 WORKERS COMP		733	0	733		0
10	401 (A) MATCH PLAN - 1/2 10500 401(A) MATCH PLAN		325	0	325		0
10	OFFICE SUPPLIES - 1/2 23000 OFFICE SUPPLIES		5	0	5		0
10	START UP TOOLS & EQUIPMENT - 1/2 23850 MINOR EQUIP & TOOLS (<\$1000)		500	500	0		0
10	CHAIR - 1/2 23855 FURNITURE/FIXTURE <\$1000		150	150	0		0
10	TELEPHONE - 1/2 48000 TELEPHONES		197	0	197		0
10	CELL PHONE PLAN - 1/2 48050 CELLULAR/MOBILE DEVICE SERVICE		340	0	340		0
10	MOTORFUEL - 1/2 59000 MOTORFUEL/GASOLINE		100	0	100		0
10	REPLICON 70100 SOFTWARE SUBSCRIPTIONS		99	0	99		0
10	PARKING FOR STORMWATER INSPECTOR - 1/2 71501 PARKING		210	0	210		0
10	DESK TOP COMPUTER - 1/2 91301 COMPUTER HARDWARE		435	435	0		0
10	MONITOR - 1/2 91301 COMPUTER HARDWARE		100	100	0		0



## 1725 STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ACTIVE DIRECTORY - 1/2 91302 COMPUTER SOFTWARE		10	0	10		0
10	MS OFFICE 365 - 1/2 91302 COMPUTER SOFTWARE		307	0	307		0
10	SOFTERRA ADAXES (AD MANAGEMENT) - 1/2 91302 COMPUTER SOFTWARE		4	0	4		0
10	SYMANTEC ANTIVIRUS - 1/2 91302 COMPUTER SOFTWARE		45	0	45		0
REQUEST NUMBER 10 TOTAL				1,185	27,631	28,816	0
20	PROGRAMED COMPUTER REPLACEMENT TAG #18877 92301 REPLC COMPUTER HDWR		435	435	0		435
REQUEST NUMBER 20 TOTAL				**PROPOSED** 435	0	435	435
30	REPLACE STORMWATER EDUCATOR MONITORS W/LARGER 92301 REPLC COMPUTER HDWR		200	200	0		200
REQUEST NUMBER 30 TOTAL				**PROPOSED** 200	0	200	200
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,820	27,631	29,451	635

## 2010 ASSESSMENT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	AUTOMBILE ALLOWANCE 10850 VEHICLE ALLOWANCE	1	6,000	0	6,000		0
	REQUEST NUMBER 1 TOTAL			0	6,000	6,000	0
2	REIMB FOR AERIAL FLIGHT - BOONE ELECTRIC 3525 REIMB. SPECIAL PROJECTS		25,000	25,000	0		25,000
2	REIMB FOR AERIAL FLIGHT - MO DEPT CONSERV 3525 REIMB. SPECIAL PROJECTS		2,000	2,000	0		2,000
2	DIGITAL RECTIFIED ORTHOPHOTOS 71100 OUTSIDE SERVICES	1	250,000	250,000	0		250,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		223,000	0	223,000	223,000
3	PC REPLACEMENTS 92301 REPLC COMPUTER HDWR	11	870	9,570	0		9,570
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		9,570	0	9,570	9,570
102	ALL-PRODUCTION PRINTER (1/3) 92301 REPLC COMPUTER HDWR		18,333	18,333	0		18,333
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		18,333	0	18,333	18,333
803	MS-ALL - POSTAGE MACHINE 92300 REPLCMNT MACH & EQUIP		6,000	6,000	0		6,000
	REQUEST NUMBER 803 TOTAL	**PROPOSED**		6,000	0	6,000	6,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			256,903	6,000	262,903	256,903

2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
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## 2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MOTORGRADER	1	201,500	201,500	0		201,500
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		201,500	0	201,500	201,500
20	SALE OF ASSET #18400	1	12,500	12,500	0		12,500
	3835 SALE OF CAPITAL FIXED ASSET						
20	PICKUP TRUCK	1	33,500	33,500	0		33,500
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		21,000	0	21,000	21,000
30	SALE OF ASSET #18399	1	11,500	11,500	0		11,500
	3835 SALE OF CAPITAL FIXED ASSET						
30	PICKUP TRUCK	1	33,500	33,500	0		33,500
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		22,000	0	22,000	22,000
40	SALE OF ASSET #17980	1	5,000	5,000	0		5,000
	3835 SALE OF CAPITAL FIXED ASSET						
40	CRACK SEAL MACHINE	1	62,000	62,000	0		62,000
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		57,000	0	57,000	57,000
50	SALE OF ASSET #18681	1	1,500	1,500	0		1,500
	3835 SALE OF CAPITAL FIXED ASSET						
50	SMALL DOUBLE DRUM ROLLER	1	35,000	35,000	0		35,000
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		33,500	0	33,500	33,500

## 2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
60	SALE OF ASSET #10736 3835 SALE OF CAPITAL FIXED ASSET	1	1,000	1,000	0		1,000
60	SMALL LOADER 92300 REPLCMENT MACH & EQUIP	1	135,000	135,000	0		135,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		134,000	0	134,000	134,000
70	SALE OF ASSET #9604 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
70	PLATE COMPACTOR 92300 REPLCMENT MACH & EQUIP	1	2,300	2,300	0		2,300
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		2,200	0	2,200	2,200
80	SALE OF ASSET #13200 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
80	BOOM MOUNTED SICKLE BAR 92300 REPLCMENT MACH & EQUIP	1	14,500	14,500	0		14,500
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		14,400	0	14,400	14,400
90	SALE OF ASSET #10309 3835 SALE OF CAPITAL FIXED ASSET	1	250	250	0		250
90	SALE OF ASSET #8803 3835 SALE OF CAPITAL FIXED ASSET	1	250	250	0		250
90	TILT-TOP TRAILER 92300 REPLCMENT MACH & EQUIP	1	8,250	8,250	0		8,250
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		7,750	0	7,750	7,750
100	SALE OF ASSET #13553 3835 SALE OF CAPITAL FIXED ASSET	1	250	250	0		250

## 2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	10' SNOW PLOW 92300 REPLCMENT MACH & EQUIP	1	8,060	8,060	0		8,060
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		7,810	0	7,810	7,810
110	FUEL DISPENSER (DIESEL) AT HALLSVILLE SITE 92300 REPLCMENT MACH & EQUIP	1	5,800	5,800	0		5,800
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		5,800	0	5,800	5,800
120	FLOOR SCRUBBER FOR HALLSVILLE 91300 MACHINERY & EQUIPMENT	1	13,000	13,000	0		13,000
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		13,000	0	13,000	13,000
130	10' SNOW PLOW 91300 MACHINERY & EQUIPMENT	1	8,060	8,060	0		8,060
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		8,060	0	8,060	8,060
140	SOLAR SPEED FEEDBACK SIGNS WITH DATA LOGGERS 91300 MACHINERY & EQUIPMENT	2	3,500	7,000	0		7,000
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		7,000	0	7,000	7,000
150	MONITOR 91301 COMPUTER HARDWARE	1	200	200	0		200
	REQUEST NUMBER 150 TOTAL	**PROPOSED**		200	0	200	200
160	CARTEGRAPH SIGN MODULE 70100 SOFTWARE SUBSCRIPTIONS	1	2,500	0	2,500		2,500

## 2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 160 TOTAL	**PROPOSED**		0	2,500	2,500	2,500
170	PC - REPLACE TAG# 17833 92301 REPLC COMPUTER HDWR	1	870	870	0		870
	REQUEST NUMBER 170 TOTAL	**PROPOSED**		870	0	870	870
180	PC - REPLACE TAG# 18886 92301 REPLC COMPUTER HDWR	1	870	870	0		870
	REQUEST NUMBER 180 TOTAL	**PROPOSED**		870	0	870	870
190	MONITOR - REPLACE ASSET# 17056 92301 REPLC COMPUTER HDWR	1	200	200	0		200
	REQUEST NUMBER 190 TOTAL	**PROPOSED**		200	0	200	200
200	MONITOR - REPLACE ASSET #'S 16151 & 16167 92301 REPLC COMPUTER HDWR	2	200	400	0		400
	REQUEST NUMBER 200 TOTAL	**PROPOSED**		400	0	400	400
210	MONITOR - REPLACE ASSET #'S 16155 & 18369 92301 REPLC COMPUTER HDWR	2	200	400	0		400
	REQUEST NUMBER 210 TOTAL	**PROPOSED**		400	0	400	400
220	MONITOR - REPLACE ASSET #'S 17544 & 18545 92301 REPLC COMPUTER HDWR	2	200	400	0		400

## 2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 220 TOTAL	**PROPOSED**		400	0	400	400
230	MONITOR - REPLACE ASSET #'S 15095 & 20209 92301 REPLC COMPUTER HDWR	2	200	400	0		400
	REQUEST NUMBER 230 TOTAL	**PROPOSED**		400	0	400	400
240	MONITOR - REPLACE ASSET #'S 16156 & 16878 92301 REPLC COMPUTER HDWR	2	200	400	0		400
	REQUEST NUMBER 240 TOTAL	**PROPOSED**		400	0	400	400
250	MONITOR - REPLACE ASSET # 16148 92301 REPLC COMPUTER HDWR	1	200	200	0		200
	REQUEST NUMBER 250 TOTAL	**PROPOSED**		200	0	200	200
260	DUST MONITORING INSTRUMENT 91300 MACHINERY & EQUIPMENT	1	8,500	8,500	0		8,500
	REQUEST NUMBER 260 TOTAL	**PROPOSED**		8,500	0	8,500	8,500
270	HALLSVILLE - WIFI ACCESS POINT 91301 COMPUTER HARDWARE		1,200	1,200	0		1,200
	REQUEST NUMBER 270 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			549,060	2,500	551,560	551,560



2041 INFRASTRUCTURE PRESERVAT/REHAB

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
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## 2041 INFRASTRUCTURE PRESERVAT/REHAB

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADDITIONAL FUNDS FOR CONCRETE REHAB PROJECT 71202 CONTRACTOR COSTS		1,071,000	1,071,000	0		1,071,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		1,071,000	0	1,071,000	1,071,000
20	LARGE CULVERT/INLET REHAB & REPLACEMENT 71202 CONTRACTOR COSTS		300,000	300,000	0		300,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		300,000	0	300,000	300,000
30	ADDITIONAL FUNDS FOR BRIDGE REPLACEMENT 71202 CONTRACTOR COSTS		400,000	400,000	0		400,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		400,000	0	400,000	400,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,771,000	0	1,771,000	1,771,000

## 2045 RM-DESIGN &amp; CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	2 27" LED LCD COMPUTER MONITORS-TAGS 19001 & 19110 92301 REPLC COMPUTER HDWR	2	325	650	0		650
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		650	0	650	650
20	ADD STORM INLET MODULE TO CARTEGRAPH 70100 SOFTWARE SUBSCRIPTIONS		2,166	0	2,166		2,166
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	2,166	2,166	2,166
30	SCHEDULED REPLACEMENT OF DESK TOP COMPUTERS 92301 REPLC COMPUTER HDWR	6	870	5,220	0		5,220
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		5,220	0	5,220	5,220
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,870	2,166	8,036	8,036

## 2046 RM -STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	FTE - FULL STORMWATER INSPECTOR - 1/2		20,291	0	20,291		0
	10100 SALARIES & WAGES						
10	FICA - 1/2		1,553	0	1,553		0
	10200 FICA						
10	HEALTH INSURANCE - 1/2		3,090	0	3,090		0
	10300 HEALTH INSURANCE						
10	DISABILITY INSURANCE - 1/2		88	0	88		0
	10325 DISABILITY INSURANCE						
10	LIFE INSURANCE - 1/2		24	0	24		0
	10350 LIFE INSURANCE						
10	DENTAL INSURANCE - 1/2		210	0	210		0
	10375 DENTAL INSURANCE						
10	WORKERS COMP - 1/2		733	0	733		0
	10400 WORKERS COMP						
10	401 (A) MATCH PLAN - 1/2		325	0	325		0
	10500 401(A) MATCH PLAN						
10	OFFICE SUPPLIES - 1/2		5	0	5		0
	23000 OFFICE SUPPLIES						
10	START UP TOOLS & EQUIPMENT - 1/2		500	500	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
10	CHAIR - 1/2		150	150	0		0
	23855 FURNITURE/FIXTURE <\$1000						
10	TELEPHONE - 1/2		197	0	197		0
	48000 TELEPHONES						
10	CELL PHONE PLAN - 1/2		340	0	340		0
	48050 CELLULAR/MOBILE DEVICE SERVICE						
10	MOTORFUEL - 1/2		100	0	100		0
	59000 MOTORFUEL/GASOLINE						
10	REPLICON		99	0	99		0
	70100 SOFTWARE SUBSCRIPTIONS						
10	PARKING FOR STORMWATER INSPECTOR - 1/2		210	0	210		0
	71501 PARKING						
10	DESK TOP COMPUTER - 1/2		435	435	0		0
	91301 COMPUTER HARDWARE						
10	MONITOR - 1/2		100	100	0		0
	91301 COMPUTER HARDWARE						

## 2046 RM -STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ACTIVE DIRECTORY -1/2		10	0	10		0
	91302 COMPUTER SOFTWARE						
10	MS OFFICE 365 - 1/2		307	0	307		0
	91302 COMPUTER SOFTWARE						
10	SOFTERRA ADAXES (AD MANAGEMENT) - 1/2		4	0	4		0
	91302 COMPUTER SOFTWARE						
10	SYMANTEC ANTIVIRUS - 1/2		45	0	45		0
	91302 COMPUTER SOFTWARE						
REQUEST NUMBER 10 TOTAL				1,185	27,631	28,816	0
20	PROGRAMED COMPUTER REPLACEMENT TAG #18877		435	435	0		435
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 20 TOTAL				435	0	435	435
				**PROPOSED**			
30	REPLACE STORMWATER EDUCATOR MONITORS W/LARGER		200	200	0		200
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 30 TOTAL				200	0	200	200
				**PROPOSED**			
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,820	27,631	29,451	635

## 2110 COLLECTOR TAX MAINT ACTIVITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
102	ALL-PRODUCTION PRINTER (1/3) 92301 REPLC COMPUTER HDWR		18,333	18,333	0		18,333
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		18,333	0	18,333	18,333
803	MS-ALL - POSTAGE MACHINE 92300 REPLCMENT MACH & EQUIP		6,000	6,000	0		6,000
	REQUEST NUMBER 803 TOTAL	**PROPOSED**		6,000	0	6,000	6,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			24,333	0	24,333	24,333

## 2130 CMNTY HEALTH/MED (HSPTL LEASE)

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADDITIONAL FTE, DATA ANALYST 10100 SALARIES & WAGES		7,600	0	7,600		7,600
10	ADDITIONAL FTE, DATA ANALYST 10200 FICA		582	0	582		582
10	ADDITIONAL FTE, DATA ANALYST 10300 HEALTH INSURANCE		748	0	748		748
10	ADDITIONAL FTE, DATA ANALYST 10325 DISABILITY INSURANCE		22	0	22		22
10	ADDITIONAL FTE, DATA ANALYST 10350 LIFE INSURANCE		7	0	7		7
10	ADDITIONAL FTE, DATA ANALYST 10375 DENTAL INSURANCE		75	0	75		75
10	ADDITIONAL FTE, DATA ANALYST 10400 WORKERS COMP		17	0	17		17
10	ADDITIONAL FTE, DATA ANALYST 10500 401(A) MATCH PLAN		78	0	78		78
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	9,129	9,129	9,129
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	9,129	9,129	9,129

## 2160 COMMUNITY CHILDREN'S SERVICES

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$33,948 10100 SALARIES & WAGES		39,015	0	39,015		39,015
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$2,598 10200 FICA		2,986	0	2,986		2,986
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$3,341 10300 HEALTH INSURANCE		3,840	0	3,840		3,840
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$98 10325 DISABILITY INSURANCE		113	0	113		113
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$31 10350 LIFE INSURANCE		36	0	36		36
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$335 10375 DENTAL INSURANCE		385	0	385		385
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$75 10400 WORKERS COMP		86	0	86		86
10	ADDITIONAL FTE, DATA ANALYST-ORIG REQ \$348 10500 401(A) MATCH PLAN		400	0	400		400
10	ADDITIONAL FTE-NETWORK SEAT-ORIG REQ \$27 23810 UNTAGGED HARDWARE AND SOFTWARE		41	0	41		41
10	ADDITIONAL FTE-ANTIVIRUS SOFTWARE-ORIG REQ \$37 23810 UNTAGGED HARDWARE AND SOFTWARE		56	0	56		56
10	ADDITIONAL FTE-DESK PHONE-ORIG REQ \$47 23850 MINOR EQUIP & TOOLS (<\$1000)		70	70	0		70
10	ADDITIONAL FTE-REFRIDGERATOR-ORIG REQ \$335 23850 MINOR EQUIP & TOOLS (<\$1000)		500	500	0		500
10	ADDITIONAL FTE-ADOBE ACROBAT-ORIG REQ \$101 70100 SOFTWARE SUBSCRIPTIONS		151	0	151		151
10	ADDITIONAL FTE-MOCROSOFT-ORIG REQ \$138 70100 SOFTWARE SUBSCRIPTIONS		206	0	206		206
10	ADDITIONAL FTE-OFFICE FURNITURE-ORIG REQ \$5,025 91100 FURNITURE AND FIXTURES		7,500	7,500	0		7,500
10	ADDITIONAL FT E- 2 MONITORS - ORIG REQ \$268 91301 COMPUTER HARDWARE		400	400	0		400
10	ADDITIONAL FTE - PC - ORIG REQ \$582 91301 COMPUTER HARDWARE		870	870	0		870
REQUEST NUMBER 10 TOTAL		**PROPOSED**		9,340	47,315	56,655	56,655



## 2160 COMMUNITY CHILDREN'S SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
20	NEW PC'S		1,166	1,166	0		1,166
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		1,166	0	1,166	1,166
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			10,506	47,315	57,821	57,821

## 2300 ELECTION SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REPLACEMENT ELECTION EQUIPMENT 92300 REPLCMENT MACH & EQUIP		350,000	350,000	0		350,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		350,000	0	350,000	350,000
2	NEW ELECTION EQUIPMENT CARTS/SHELVES/TOOLS 23850 MINOR EQUIP & TOOLS (<\$1000)	1	6,000	6,000	0		6,000
REQUEST NUMBER 2 TOTAL		**PROPOSED**		6,000	0	6,000	6,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				356,000	0	356,000	356,000

## 2320 ELECTION EQUIP REPLCMNT ACTVTY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REPLACEMENT ELECTION EQUIPMENT		250,000	250,000	0		250,000
	92300 REPLCMNT MACH & EQUIP						
REQUEST NUMBER	1 TOTAL			250,000	0	250,000	250,000
		**PROPOSED**					
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				250,000	0	250,000	250,000

## 2701 JOINT COMMUNICATION OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ETC TRAINEE FTE 10100 SALARIES & WAGES	11	32,750	0	360,250		360,250
10	ETC TRAINEE FTE 10110 OVERTIME	11	2,457	0	27,027		27,027
10	ETC TRAINEE FTE 10115 SHIFT DIFFERENTIAL	11	650	0	7,150		7,150
10	ETC TRAINEE FTE 10120 HOLIDAY WORKED	11	1,092	0	12,012		12,012
10	ETC TRAINEE FTE 10125 FAMILY HOLIDAY WORKED PREMIUM	11	252	0	2,772		2,772
10	ETC TRAINEE FTE 10200 FICA	11	2,555	0	28,105		28,105
10	ETC TRAINEE FTE 10300 HEALTH INSURANCE	11	6,180	0	67,980		67,980
10	ETC TRAINEE FTE 10310 COUNTY HSA CONTRIBUTION	11	900	0	9,900		9,900
10	ETC TRAINEE FTE 10325 DISABILITY INSURANCE	11	141	0	1,551		1,551
10	ETC TRAINEE FTE 10330 CNTY PD DEPENDENT PREM-HEALTH	11	5,397	0	59,367		59,367
10	ETC TRAINEE FTE 10331 CNTY PD DEPENDENT PREM-DENTAL	11	247	0	2,717		2,717
10	ETC TRAINEE FTE 10350 LIFE INSURANCE	11	48	0	528		528
10	ETC TRAINEE FTE 10375 DENTAL INSURANCE	11	420	0	4,620		4,620
10	ETC TRAINEE FTE 10400 WORKERS COMP	11	60	0	660		660
10	ETC TRAINEE FTE 10500 401(A) MATCH PLAN	11	650	0	7,150		7,150
10	ETC TRAINEE FTE 23300 UNIFORMS	11	400	4,400	0		4,400
10	ETC TRAINEE FTE - INITIAL COURSES FOR CERTIFICATN 37210 TRAINING/SCHOOLS	11	1,485	16,335	0		16,335
10	ETC TRAINEE FTE - POWER DMS LICENSES 70100 SOFTWARE SUBSCRIPTIONS	11	64	0	704		704

## 2701 JOINT COMMUNICATION OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ETC TRAINEE FTE - LOCKERS		6,500	6,500	0		6,500
	91100 FURNITURE AND FIXTURES						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		27,235	592,493	619,728	619,728
20	POWER DMS - ANNUAL USER LICENSES	61	64	0	3,904		3,904
	70100 SOFTWARE SUBSCRIPTIONS						
20	POWER DMS - IMPLEMENTAION & TRAINING		1,300	1,300	0		1,300
	71100 OUTSIDE SERVICES						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		1,300	3,904	5,204	5,204
30	SCHEDULE EXPRESS CUSTOMIZED REPORT	1	1,000	1,000	0		1,000
	71100 OUTSIDE SERVICES						
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		1,000	0	1,000	1,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			29,535	596,397	625,932	625,932

## 2702 EMERGENCY MGMT OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	ELECTRONIC VEHICLE VOICE/SIREN 23860 VEHICLE EQUIPMENT <\$1000	2	650	1,300	0		1,300
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		1,300	0	1,300	1,300
2	OUTDOOR WARNING SIREN REPLACEMENT 92300 REPLCMNT MACH & EQUIP	2	30,000	0	60,000		60,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		0	60,000	60,000	60,000
3	NEW OUTDOOR WARNING SIRENS 91300 MACHINERY & EQUIPMENT	2	38,000	0	76,000		76,000
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		0	76,000	76,000	76,000
4	GENERATOR QUICK CONNECTS 60250 EQUIPMENT INSTALLATION CHARGES	2	7,500	15,000	0		15,000
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		15,000	0	15,000	15,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			16,300	136,000	152,300	152,300

## 2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
105	ALL-NETWORK - 12 PORT FIBER MODULE 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 105 TOTAL	**PROPOSED**		0	0	0	0
106	ALL-DEVELOPMENT - GOANYWHERE 23810 UNTAGGED HARDWARE AND SOFTWARE		3,500	3,500	0		3,500
	REQUEST NUMBER 106 TOTAL	**PROPOSED**		3,500	0	3,500	3,500
107	ALL-USERS - OFFICE 365 MANAGER 70100 SOFTWARE SUBSCRIPTIONS		255	255	0		255
	REQUEST NUMBER 107 TOTAL	**PROPOSED**		255	0	255	255
108	ALL-USERS - CITRIX NETSCALER 91302 COMPUTER SOFTWARE		0	0	0		0
	REQUEST NUMBER 108 TOTAL	**PROPOSED**		0	0	0	0
201	JC-REMOTE MOBILE USERS - ADDITIONAL 23810 UNTAGGED HARDWARE AND SOFTWARE		3,000	3,000	0		3,000
	REQUEST NUMBER 201 TOTAL	**PROPOSED**		3,000	0	3,000	3,000
202	ALL-USERS - SOFTWARE PATCH MGT SW 23810 UNTAGGED HARDWARE AND SOFTWARE		5,000	5,000	0		5,000
	REQUEST NUMBER 202 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
204	ALL-USERS-REVERSE PROXY/WEB LOAD BAL 91301 COMPUTER HARDWARE		0	0	0		0

## 2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 204 TOTAL	**PROPOSED**		0	0	0	0
301	ALL-SERVERS - BACKUP STORAGE DEVICES 92301 REPLC COMPUTER HDWR		138,000	138,000	0		138,000
	REQUEST NUMBER 301 TOTAL	**PROPOSED**		138,000	0	138,000	138,000
507	JC-ETC - KVM FOR CONSOLES 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 507 TOTAL	**PROPOSED**		0	0	0	0
703	JC-TRAINING ROOM - LASER PRINTER-MONO 91301 COMPUTER HARDWARE		0	0	0		0
703	JC-TRAINING ROOM - PROJECTOR 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 703 TOTAL	**PROPOSED**		0	0	0	0
806	JC-ETC - SOFTWARE FOR NEW POSITIONS 23810 UNTAGGED HARDWARE AND SOFTWARE		1,045	1,045	0		1,045
806	JC-ETC - SOFTWARE FOR NEW POSITIONS 70100 SOFTWARE SUBSCRIPTIONS		2,255	2,255	0		2,255
	REQUEST NUMBER 806 TOTAL	**PROPOSED**		3,300	0	3,300	3,300
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			153,055	0	153,055	153,055



## 2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
30	CUSTOM UHF FILTER FOR POL (WHITE POLE) SITE		2,500	2,500	0		2,500
	91300 MACHINERY & EQUIPMENT						

## 2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		2,500	0	2,500	2,500
40	GROUNDING TEST SET 91300 MACHINERY & EQUIPMENT		3,700	3,700	0		3,700
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		3,700	0	3,700	3,700
50	EAGLE RETURN LOSS BRIDGE 91300 MACHINERY & EQUIPMENT		1,000	1,000	0		1,000
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		1,000	0	1,000	1,000
60	TRANSMITTERS FOR MIGRATION TO CURRENT MODEL 91300 MACHINERY & EQUIPMENT	40	7,500	300,000	0		300,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		300,000	0	300,000	300,000
70	LOW-POWER TRANSMITTER COMBINER FOR ECC TRAINING RM 91300 MACHINERY & EQUIPMENT	1	4,400	4,400	0		4,400
70	800MHZ ON-SITE ANTENNAS ECC EQUIPMT RM & TRNG RM 91300 MACHINERY & EQUIPMENT	2	175	350	0		350
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		4,750	0	4,750	4,750
80	REPLACEMENT UNINTERRUPTIBLE POWER SUPPLY 92300 REPLCMENT MACH & EQUIP	1	4,500	0	4,500		4,500
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		0	4,500	4,500	4,500
90	TOWABLE GENERATOR 91300 MACHINERY & EQUIPMENT	1	16,000	16,000	0		16,000

## 2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 90	TOTAL	**PROPOSED**		16,000	0	16,000	16,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				327,950	4,500	332,450	332,450

## 2706 RADIO NETWORK IMPROVEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	PENITENTIARY (PEN) RADIO SITE 91300 MACHINERY & EQUIPMENT		0	0	0		0
10	PENITENTIARY (PEN) RADIO SITE - ASHLAND MCRWV LINK 91300 MACHINERY & EQUIPMENT		14,500	14,500	0		14,500
10	PENITENTIARY (PEN) RADIO SITE ANTENNA ARRAY 91300 MACHINERY & EQUIPMENT		20,255	20,255	0		20,255
10	PENITENTIARY (PEN) RADIO SITE MASTER CLOCK 91300 MACHINERY & EQUIPMENT	1	5,500	5,500	0		5,500
10	PENITENTIARY (PEN) RADIO SITE RECEIVERS 91300 MACHINERY & EQUIPMENT	9	1,500	13,500	0		13,500
10	PENITENTIARY (PEN) RADIO SITE RECVR AMPS/PWR DIVDR 91300 MACHINERY & EQUIPMENT	4	1,750	7,000	0		7,000
10	PENITENTIARY (PEN) RADIO SITE RX PRESELECTOR FILTR 91300 MACHINERY & EQUIPMENT	1	7,900	7,900	0		7,900
10	PENITENTIARY (PEN) RADIO SITE SHELTER 91300 MACHINERY & EQUIPMENT		31,200	31,200	0		31,200
10	PENITENTIARY (PEN) RADIO SITE SIMULCAST MULTIPLEX 91300 MACHINERY & EQUIPMENT	3	12,000	36,000	0		36,000
10	PENITENTIARY (PEN) RADIO SITE TX COMBINER 91300 MACHINERY & EQUIPMENT	1	15,500	15,500	0		15,500
10	PENITENTIARY (PEN) RADIO SITE UPS 91300 MACHINERY & EQUIPMENT		6,450	6,450	0		6,450
10	PENITENTIARY (PEN) RADIO SITE VARIOUS PROJECT COST 91300 MACHINERY & EQUIPMENT		17,200	17,200	0		17,200
REQUEST NUMBER 10 TOTAL		**PROPOSED**		175,005	0	175,005	175,005
20	MURRY (MUR) SITE BUILD 91300 MACHINERY & EQUIPMENT		440,000	440,000	0		440,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		440,000	0	440,000	440,000
40	CEDAR CREEK TOWER (CDR) SITE ACQUISITION 91300 MACHINERY & EQUIPMENT		500,000	500,000	0		500,000

## 2706 RADIO NETWORK IMPROVEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	CEDAR CREEK TOWER (CDR) SITE PREPARATION 91300 MACHINERY & EQUIPMENT		6,000	6,000	0		6,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		506,000	0	506,000	506,000
50	MICROWAVE RADIO UPGRADE 91300 MACHINERY & EQUIPMENT	2	35,500	71,000	0		71,000
50	MICROWAVE RADIO UPGRADE - POWER SUPPLY 91300 MACHINERY & EQUIPMENT	1	1,375	1,375	0		1,375
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		72,375	0	72,375	72,375
60	DECOMMISSION RIGGS TOWER SITE (RIG) 91300 MACHINERY & EQUIPMENT		1,000	1,000	0		1,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		1,000	0	1,000	1,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,194,380	0	1,194,380	1,194,380

## 2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF VEHICLES	8	3,775	30,200	0		30,200
	3835 SALE OF CAPITAL FIXED ASSET						
10	VEHICLE SPECIFIC EQUIPMENT - MARKED VEH <1,000	8	3,775	30,200	0		30,200
	23860 VEHICLE EQUIPMENT <\$1000						
10	2020 MODEL YEAR INTERCEPTOR EQUIPMENT CHANGES	8	1,200	9,600	0		9,600
	23860 VEHICLE EQUIPMENT <\$1000						
10	DECALS - MARKED PATROL VEHICLES	8	788	6,304	0		6,304
	60250 EQUIPMENT INSTALLATION CHARGES						
10	VEHICLE EQUIPMENT INSTALLATON - MARKED PATROL	8	2,250	18,000	0		18,000
	60250 EQUIPMENT INSTALLATION CHARGES						
10	GETAC DASH/BODY CAMERA SYSTEMS	8	10,732	85,856	0		85,856
	92300 REPLCMENT MACH & EQUIP						
10	2020 MODEL YEAR INTERCEPTOR EQUIPMENT CHANGES	8	1,810	14,480	0		14,480
	92300 REPLCMENT MACH & EQUIP						
10	REPLACEMENT VEHICLES - MARKED PATROL FORD EXPLORER	7	34,505	241,535	0		241,535
	92400 REPLCMENT AUTO/TRUCKS						
10	REPLACEMENT VEHICLES - MARKED PATROL FORD HYBRID	1	38,325	38,325	0		38,325
	92400 REPLCMENT AUTO/TRUCKS						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		414,100	0	414,100	414,100
11	VEHICLE SPECIFIC EQUIPMENT - MARKED VEH <1,000	1	3,775	3,775	0		0
	23860 VEHICLE EQUIPMENT <\$1000						
11	2020 MODEL YEAR INTERCEPTOR EQUIPMENT CHANGES	1	1,200	1,200	0		0
	23860 VEHICLE EQUIPMENT <\$1000						
11	VEHICLE TITLE FEE	1	12	12	0		0
	59025 VEHICLE TITLE/LICENSE/PLATES						
11	DECALS - MARKED PATROL VEHICLES	1	788	788	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
11	VEHICLE EQUIPMENT INSTALLATON - MARKED PATROL	1	2,250	2,250	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
11	GETAC DASH/BODY CAMERA SYSTEMS	1	10,732	10,732	0		0
	91300 MACHINERY & EQUIPMENT						
11	2020 MODEL YEAR INTERCEPTOR EQUIPMENT CHANGES	1	1,810	1,810	0		0
	91300 MACHINERY & EQUIPMENT						

## 2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
11	E TICKET HARDWARE PROACTIVE DEPUTY 91301 COMPUTER HARDWARE	1	1,000	1,000	0		0
11	MOBILE DATA TERMINAL (MDT) 91301 COMPUTER HARDWARE	1	4,640	4,640	0		0
11	VEHICLE FOR PROACTIVE DEPUTY POSITIONS 91400 AUTO/TRUCKS	1	34,505	34,505	0		0
REQUEST NUMBER 11 TOTAL				60,712	0	60,712	0
15	UNFORSEEN EQUIPMENT REPLACEMENT 92300 REPLCMENT MACH & EQUIP	1	10,000	10,000	0		10,000
REQUEST NUMBER 15 TOTAL				10,000	0	10,000	10,000
20	GETAC DASH/BODY CAMERA SYSTEMS 92300 REPLCMENT MACH & EQUIP	2	10,732	21,464	0		21,464
REQUEST NUMBER 20 TOTAL				21,464	0	21,464	21,464
80	SNIPER RIFLE 92300 REPLCMENT MACH & EQUIP	1	5,324	5,324	0		5,324
REQUEST NUMBER 80 TOTAL				5,324	0	5,324	5,324
90	TACTICAL ENTRY VEST 92300 REPLCMENT MACH & EQUIP	8	2,541	20,328	0		20,328
REQUEST NUMBER 90 TOTAL				20,328	0	20,328	20,328
100	TASERS 92300 REPLCMENT MACH & EQUIP	6	980	5,880	0		5,880

## 2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		5,880	0	5,880	5,880
110	BALLISTIC SHIELD 92300 REPLCMENT MACH & EQUIP	2	2,806	5,612	0		5,612
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		5,612	0	5,612	5,612
120	LICENSE PLATE READER 92300 REPLCMENT MACH & EQUIP	1	19,490	19,490	0		19,490
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		19,490	0	19,490	19,490
130	PATROL CAR LIGHTBARS/SIRENS/W LIGHT CONTROL 92300 REPLCMENT MACH & EQUIP	5	3,601	18,005	0		18,005
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		18,005	0	18,005	18,005
140	MOBILE RADIOS 92300 REPLCMENT MACH & EQUIP	4	3,359	13,436	0		13,436
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		13,436	0	13,436	13,436
150	PORTABLE RADIO 92300 REPLCMENT MACH & EQUIP	4	3,340	13,360	0		13,360
	REQUEST NUMBER 150 TOTAL	**PROPOSED**		13,360	0	13,360	13,360
160	RADAR UNIT 92300 REPLCMENT MACH & EQUIP	1	2,400	2,400	0		2,400



## 2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 160 TOTAL	**PROPOSED**		2,400	0	2,400	2,400
170	MOBILE DATA TERMINAL (MDT) 92301 REPLC COMPUTER HDWR	11	4,640	51,040	0		51,040
	REQUEST NUMBER 170 TOTAL	**PROPOSED**		51,040	0	51,040	51,040
180	DIGITAL SLR CAMERA 92300 REPLCMENT MACH & EQUIP	2	1,300	2,600	0		2,600
	REQUEST NUMBER 180 TOTAL	**PROPOSED**		2,600	0	2,600	2,600
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			663,751	0	663,751	603,039

## 2902 CORRECTIONS- LE SALES TAX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	GETAC DASH/BODY CAMERA SYSTEMS	3	10,732	32,196	0		32,196
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	32,196	0	32,196	32,196
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			32,196	0	32,196	32,196

## 6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	RECLASSIFY POSITION #509 10100 SALARIES & WAGES		1,726	0	1,726		1,726
10	RECLASSIFY POSITION #509 10200 FICA		132	0	132		132
10	RECLASSIFY POSITION #509 10325 DISABILITY INSURANCE		6	0	6		6
10	RECLASSIFY POSITION #509 10400 WORKERS COMP		31	0	31		31
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	1,895	1,895	1,895
102	UPGRADE HVAC CONTROLLERS/VALVES AT CH 60200 EQUIP REPAIRS/MAINTENANCE	1	15,000	15,000	0		15,000
REQUEST NUMBER 102 TOTAL		**PROPOSED**		15,000	0	15,000	15,000
103	UPGRADE HVAC CONTROL SYSTEM AT BC ANNEX 92302 REPLC COMPUTER SOFTWARE	1	9,000	9,000	0		9,000
103	UPGRADE HVAC CONTROL SYSTEM AT GOV CENTER 92302 REPLC COMPUTER SOFTWARE	1	18,000	18,000	0		18,000
REQUEST NUMBER 103 TOTAL		**PROPOSED**		27,000	0	27,000	27,000
104	INSTALL SOFT STARTS ON CH ELEVATORS 60200 EQUIP REPAIRS/MAINTENANCE	1	10,000	10,000	0		10,000
REQUEST NUMBER 104 TOTAL		**PROPOSED**		10,000	0	10,000	10,000
105	COURTHOUSE ENTRANCE GRANITE ARTWORK 60100 BLDG REPAIRS/MAINTENANCE	1	4,500	4,500	0		4,500
REQUEST NUMBER 105 TOTAL		**PROPOSED**		4,500	0	4,500	4,500

## 6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
106	CHAMBERS NEW PROJECTOR: INSTALL,TRIM,INCR OPENING 60100 BLDG REPAIRS/MAINTENANCE		5,350	5,350	0		5,350
	REQUEST NUMBER 106 TOTAL	**PROPOSED**		5,350	0	5,350	5,350
201	16 EMERGENCY SOLENOID WATER SHUT-OFFS 60100 BLDG REPAIRS/MAINTENANCE	8	1,200	9,600	0		9,600
	REQUEST NUMBER 201 TOTAL	**PROPOSED**		9,600	0	9,600	9,600
202	JAIL B110 AND B139 CONCRETE GRINDING 60100 BLDG REPAIRS/MAINTENANCE	1	1,800	1,800	0		1,800
	REQUEST NUMBER 202 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
203	JAIL BONDING DOOR 60100 BLDG REPAIRS/MAINTENANCE	1	10,000	10,000	0		10,000
	REQUEST NUMBER 203 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
204	REPLACE HEATER IN INDOOR REC ROOM AT JAIL 60200 EQUIP REPAIRS/MAINTENANCE	1	4,500	4,500	0		4,500
	REQUEST NUMBER 204 TOTAL	**PROPOSED**		4,500	0	4,500	4,500
301	PC REPLACEMENT - MAINTENANCE TECH AREA AT GC 92301 REPLC COMPUTER HDWR	1	870	870	0		870
301	PC REPLACEMENT FM TECH OFFICE AT BC ANNEX 92301 REPLC COMPUTER HDWR	1	870	870	0		870
301	PC REPLACEMENT - DOUG COLEY 92301 REPLC COMPUTER HDWR	1	870	870	0		870

## 6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
301	PC REPLACMENT - JODY MOORE 92301 REPLC COMPUTER HDWR	1	870	870	0		870
	REQUEST NUMBER 301 TOTAL	**PROPOSED**		3,480	0	3,480	3,480
302	FUEL FOR NEW TRUCK 59000 MOTORFUEL/GASOLINE	12	150	0	1,800		0
302	TITLE AND LICENSE FOR NEW TRUCK 59025 VEHICLE TITLE/LICENSE/PLATES	1	11	11	0		0
302	NEW TRUCK MAINTENANCE/REPAIR 59100 VEHICLE REPAIRS/MAINTENANCE	1	200	0	200		0
302	NEW TRUCK MECHANICS CHARGES 59110 MECHANICS CHARGE - REIMB R&B	1	340	0	340		0
302	MILEAGE FOR DIRECTOR 59200 LOCAL MILEAGE	6	125 -	750 -	0		0
302	NEW TRUCK AUTO DAMAGE INSURANCE 71001 AUTO PHYSICAL DAMAGE INS	1	475	0	475		0
302	NEW TRUCK AUTO LIABILITY INSURANCE 71002 AUTO LIABILITY INS	1	342	0	342		0
302	1/2 TON TRUCK FOR DIRECTOR 91400 AUTO/TRUCKS	1	32,500	32,500	0		0
	REQUEST NUMBER 302 TOTAL			31,761	3,157	34,918	0
303	SURPLUS OF VEHICLH 1803 W/SNOW PLOW-MOVED 6104 3835 SALE OF CAPITAL FIXED ASSET		3,000	3,000	0		3,000
	REQUEST NUMBER 303 TOTAL	**PROPOSED**		3,000 -	0	3,000 -	3,000 -
401	COURTHOUSE ADD SINK IN LACTATION ROOM 60100 BLDG REPAIRS/MAINTENANCE	1	2,700	2,700	0		2,700
	REQUEST NUMBER 401 TOTAL	**PROPOSED**		2,700	0	2,700	2,700

## 6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
402	COURTHOUSE SECURITY STATION 60100 BLDG REPAIRS/MAINTENANCE	1	3,400	3,400	0		3,400
	REQUEST NUMBER 402 TOTAL	**PROPOSED**		3,400	0	3,400	3,400
405	REMODEL OF A058 60100 BLDG REPAIRS/MAINTENANCE	1	8,400	8,400	0		8,400
405	REMOVE EVIDENCE ROOM LOCKERS 60100 BLDG REPAIRS/MAINTENANCE	1	2,400	2,400	0		2,400
405	SHERIFF DEPT SERGEANT'S OFFICE DOOR 60100 BLDG REPAIRS/MAINTENANCE	1	4,500	4,500	0		4,500
	REQUEST NUMBER 405 TOTAL	**PROPOSED**		15,300	0	15,300	15,300
406	PAINTING AT ALTERNATIVE SENTENCING 60100 BLDG REPAIRS/MAINTENANCE	1	11,000	11,000	0		11,000
	REQUEST NUMBER 406 TOTAL	**PROPOSED**		11,000	0	11,000	11,000
407	SHERIFF DEPT WINDOW SILL REPLACEMENT 60100 BLDG REPAIRS/MAINTENANCE	1	4,100	4,100	0		4,100
	REQUEST NUMBER 407 TOTAL	**PROPOSED**		4,100	0	4,100	4,100
408	ADULT COURT SERVICES ENTRY 60100 BLDG REPAIRS/MAINTENANCE	1	650	650	0		650
408	ADULT COURT SERVICES SAFETY GLASS PARTITION 60100 BLDG REPAIRS/MAINTENANCE	1	2,100	2,100	0		2,100
	REQUEST NUMBER 408 TOTAL	**PROPOSED**		2,750	0	2,750	2,750

## 6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
409	BREAKROOM KITCHENETTE CABINET/COUNTER REPLACEMENT 60100 BLDG REPAIRS/MAINTENANCE	1	2,500	2,500	0		2,500
	REQUEST NUMBER 409 TOTAL	**PROPOSED**		2,500	0	2,500	2,500
410	REPLACE HOLDING CELL DOOR IN COURTHOUSE 60100 BLDG REPAIRS/MAINTENANCE	1	4,000	4,000	0		0
	REQUEST NUMBER 410 TOTAL			4,000	0	4,000	0
411	LOBBY RENOVATION AT SHERIFF DEPT 60110 MAJOR BLDG REPAIRS/REPL	1	12,000	12,000	0		12,000
	REQUEST NUMBER 411 TOTAL	**PROPOSED**		12,000	0	12,000	12,000
412	NEW COUNTERS AND CABINETS IN JAIL MEDICAL OFFICE 60100 BLDG REPAIRS/MAINTENANCE	1	3,250	3,250	0		3,250
	REQUEST NUMBER 412 TOTAL	**PROPOSED**		3,250	0	3,250	3,250
501	SHATTER RESISTANT FILM AT GOV CTR (MOVED TO 1190) 60100 BLDG REPAIRS/MAINTENANCE		0	0	0		0
	REQUEST NUMBER 501 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			180,991	5,052	186,043	147,125

## 6102 PARKING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
205	REPLACE PARKING GATE AT JUDGES LOT 92300 REPLCMENT MACH & EQUIP	1	15,520	0	15,520		15,520
	REQUEST NUMBER 205 TOTAL		**PROPOSED**	0	15,520	15,520	15,520
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	15,520	15,520	15,520



## 6104 GROUNDS MAINTENANCE

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
303	SURPLUS OF VEHICLE 1803 W/SNOW PLOW-MOVED TO 6100 3835 SALE OF CAPITAL FIXED ASSET		0	0	0		0
303	TITLE & LICENSING DWW 59025 VEHICLE TITLE/LICENSE/PLATES		25	25	0		25
303	SNOW PLOW FOR NEW 1-TON TRUCK 92300 REPLCMENT MACH & EQUIP	1	6,660	6,660	0		6,660
303	DUMP BED FOR NEW 1-TON TRUCK 92400 REPLCMENT AUTO/TRUCKS	1	12,064	12,064	0		12,064
303	REPLACEMENT 1 TON TRUCK 92400 REPLCMENT AUTO/TRUCKS	1	41,600	41,600	0		41,600
	REQUEST NUMBER 303 TOTAL	**PROPOSED**		60,349	0	60,349	60,349
403	EXTERIOR CONCRETE AT JAIL 60400 GROUNDS MAINTENANCE	1	10,250	10,250	0		10,250
	REQUEST NUMBER 403 TOTAL	**PROPOSED**		10,250	0	10,250	10,250
404	SIDEWALK REPAIR AROUND CH AND GC 60400 GROUNDS MAINTENANCE	1	15,000	0	15,000		15,000
	REQUEST NUMBER 404 TOTAL	**PROPOSED**		0	15,000	15,000	15,000
410	PLAZA PAVER RESET 60400 GROUNDS MAINTENANCE	1	4,000	4,000	0		4,000
	REQUEST NUMBER 410 TOTAL	**PROPOSED**		4,000	0	4,000	4,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			74,599	15,000	89,599	89,599

## 6200 CAPITAL REPAIRS &amp; REPLACEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REPLACE BOILERS AT JAIL	2	50,000	100,000	0		100,000
	60200 EQUIP REPAIRS/MAINTENANCE						

## 6200 CAPITAL REPAIRS &amp; REPLACEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 10	TOTAL	**PROPOSED**		100,000	0	100,000	100,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				100,000	0	100,000	100,000